GOVERNMENT OF WEST PAKISTAN

APPROPRIATION ACCOUNTS

(OTHER THAN RAILWAYS)

FOR THE YEAR

1969-70

Printed by
Newfine Printing Press, 76-Lytton Road,
LAHORE

Column No.	For	Read.
8	-698530	-698535
4	1131053	1131050
7	544885845	544858845
8	-544885845	544858845
8	1654238	1654338
7	36693159	36633159
9	2828200	2828000
[illegible]	- - - -	214000
11	214000	- - - -
3	7315555600	7315255600
10	775244	775944
6	77025760	70725760
8	146614413	136614713
8	-1476202	-1476209
3	64837700	64837000
8	-67879591	67879951
8	-115228634	-115268634
8	-42731661	42731103
7	224101463	224101505
8	136874463	136874505
2	362248030	362249030
3	380642566	380692566

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PREFATORY REMARKS

This volume contains the Appropriation Accounts of the Government of West Pakistan (other than Railways, the accounts of which are dealt with in a separate volume), and has been prepared in accordance with paragraph 9 (4) of the Pakistan (Audit and Accounts) Order, 1973, read with Articles 170 and 268 (1) of Constitution of the Islamic Republic of Pakistan and its object is to present audited account of all the expenditure of the year, whether 'Charged' 'New' or 'Other than New' in the form of a separate Appropriation Account for each Grant. It is submitted by the Auditor- General of Pakistan to the Government along with the Audit Report prepared under Article 9 (4) and 11 of the Pakistan (Audit and Accounts) order, 1973 read with Articles 171 and 268 (1) of the constitution of the Islamic Republic of Pakistan.

2. The Trading, Manufacturing and Profit and Loss Accounts and Balance Sheets kept in respect of Government Commercial concerns and audit comments thereon have been included in a separate publication "Commercial Accounts and Report of the Auditor-General" prepared by the Director of Commercial Audit.

3. There are 1273 cases in which the Departmental and Accounts Office figures could not be reconciled. They are mentioned in the notes below the account of the Grant or Appropriation concerned.

4. The explanations for variations were required to be furnished in 1567 cases, out of which in 1227 cases the explanations are wanting, either as a result of non-reconciliation of Audit and departmental figures of expenditure or due to the inability of the Departments concerned to furnish the requisite information in time. All such cases have been mentioned in the notes in the relevant Appropriation Accounts.

5. Consequent upon the deparmentalisation of Accounts of Forest Department from the year 1963-64, the Appropriation Accounts of Grant No. 5—Forests and a portion of Appropriation Accounts under Grant No. 17—Frontier Regions, 39—Development and 49-Loans and Advances were compiled by the Department itself.

6. Consequent upon the promulgation of 'The Province of West Pakistan (Dissolution) Order, 1970', this compilation is submitted by the Auditor-General of Pakistan to the Governors of the Provinces of (a) Puujab, (b) Sind, (c) North West-Frontier Province and (d) Baluchistan being the successors to the erstwhile Government of West Pakistan and the President (in respect of Centrally Administered Areas).

Note :—In using this compilation, the following general information may be noted:—

(*i*) In Pakistan, the financial year is from July 1 to June 30. Thus 1969-70 means the year from July 1, 1969 to June 30, 1970.

(*ii*) 100 thousands	=1 lac
100 lacs	=1 crore
10 lacs	=1 million
1 crore	=10 million

(*iii*) Rs. 1 crore is equal to U.S. $2.1 millions or £8,75,000 sterlings.

GLOSSARY OF CERTAIN TECHNICAL TERMS USED IN THE APPROPRIATION ACCOUNTS.

1. (*a*) Charged items in the Accounts are shown in italics.

(*b*) Figures of new expenditure have been shown in bold type.

(*c*) In the Accounts:—

"O" Stands for the Original Grant or Appropriation.

"S" Stands for the Supplementary Grant or Appropriation.

"C" Stands for the graut allocated out of Contigency Item.

"R" Stands for such residual modifications in the Grants or Appropriations as may be sanctioned by the competent authority (*i. e.* re-appropriation, withdrawals or surrenders).

(*d*) The figures shown in the second column of the accounts against the grant are figures as they stand after modifications.

2. Sterling transactions in England have been converted into Pakistani Currency for incorporation in general accounts at conventional rate of 1s 9d. per rupee and the differeuce between this amount and the amount calculated at the average rate of exchange has been adjusted as "Loss or Gain by Exchange" under the head "XLVI/57—Miscellaneous" or the major head concerned in the Capital Section of accounts.

3. The main object of the note under a grant is to explain divergencies between the final figures in column 2 and the actual expenditure in column 3, the difference between which appears in column 4.

No explanation is given where the saving is less than Rs. 100 and no explanation is ordinarily furnished:—

If the saving is less than......and is also less than....per cent of the final appropriation

Rs				
500	...	...	...	20 per cent.
1,000	...	...	...	10 per cent.
5,000	...	...	...	5 per cent.
10,000	...	...	...	3 per cent.
Other case	...	...	...	2 per cent.

If the excess is less than...........and is also less than .... per cent of the final appropriation.

Rs.				
500	...	...	...	5 per cent.
1,000	...	...	...	2 per cent.
Other cases	...	...	...	1 per cent.

3. Wherever it has been stated that the explanation for variation/confirmation of figures was not furnished by the department, the department was given a reasonable time to do so.

GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND APPROPRIATIONS FOR THE YEAR 1969-70

GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY

No. of Grant	Name of Grant/ Appropriation		Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Amount re-appropriated from Contingency Item
1	2		3	4	5
			Rs.	Rs.	Rs.
1	Opium	**New**	**49,780**	**14,980**	...
		Other	11,05,420	...	5,00,000
2	Land Revenue	**New**	**23,17,710**	**20,49,500**	**1,41,540**
		Other	3,04,95,190	...	...
3	Provincial Excise	**New**	**68,690**	**3,52,860**	...
		Other	52,27,910	...	...
4	Stamps	**New**	**2,000**	**10,050**	...
		Other	14,39,800	...	62,730
5	Forests	*Charged*	*20,900*	...	...
		New	**24,58,670**	**26,81,850**	...
		Other	3,31,51,230	...	...
6	Registration	**New**	**66,000**	**40,680**	**13,040**
		Other	6,99,800	...	...
7	Charges on Account of Motor Vehicle Acts	**New**	**1,03,710**	**1,49,160**	**11,98,380**
		Other	19,49,390	...	...
8	Other Taxes and Duties	**New**	**3,75,000**	**3,97,680**	...
		Other	50,78,300	...	...
9	Irrigation-working Expenses	**New**	**52,69,700**	**55,00,000**	**1,52,020**
		Other	11,92,21,100	...	7,00,000

GRANTS AND APPROPRIATIONS FOR THE YEAR 1969-70

Final Grant/ Appropriation	Expenditure	Expenditure as compared with Final Grant/ Appropriation Excess (+) Saving (−)	RECOVERIES ADJUSTED IN REDUCTION OF EXPENDITURE		
			Revised Estimates	Actual Recovery	More (+) Less (−)
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
64,760	**56,860**	**−7,900**	...	...	...
16,05,420	16,12,805	+7,385	...	...	...
45,08,750	**38,45,757**	**−6,62,993**	...	...	...
3,04,95,190	3,13,97,579	+9,02,389	...	...	...
4,21,550	**3,99,336**	**−22,214**	...	...	...
52,27,910	53,51,325	+1,23,415	...	...	...
12,050	**6,842**	**−5,208**	...	...	...
15,02,530	1,25,39,068	+1,10,36,538	...	...	...
20,900	*20,860*	*−40*	...	...	...
51,40,520	**51,07,979**	**−32,541**	...	...	...
3,31,51,230	3,11,07,934	−20,43,296	...	...	...
1,19,720	**1,05,180**	**−14,540**	...	...	...
6,99,800	6,72,627	−27,173	...	...	...
14,42,250	**14,15,469**	**−26,781**	...	...	...
19,49,390	17,95,665	−1,53,725	1,23,500	...	−1,23,500
7,72,680	**4,25,640**	**−3,47,040**	...	...	...
50,78,300	53,16,813	+2,38,513	...	...	...
1,09,21,720	**82,95,234**	**−26,26,486**	...	**40,60,237**	**+40,60,237**
11,99,21,100	15,02,58,442	+3,03,37,342	3,36,800	−3,35,319	+6,72,189

GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY

No. of Grant	Name of Grant/ Appropriation		Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Amount re-appropriated from Contingency Item
1	2		3	4	5
			Rs.	Rs.	Rs.
...	Interest on Irrigation works for which capital Accounts are kept	*Charged*	*13,07,61,700*	*1,41,650*	...
10	Other Revenue Expenditure Financed from Ordinary Revenue	**New**	**1,50,000**	**6,00,000**	...
		Other	68,32,600	...	...
11	Charges on Irrigation Establishment	**New**	**19,42,880**	**51,50,300**	...
		Other	7,42,83,720	...	...
...	Interest on Debt and other obligations	*Charged*	*51,21,85,600*	*14,51,000*	*2,05,39,300*
...	Appropriation for Reduction or Avoidence of Debt	*Charged*	*7,11,31,200*	...	...
12	General Aministration	*Charged*	*15,89,000*	*3,05,820*	*3,25,490*
		New	**23,94,530**	**84,34,660**	**1,22,32,290**
		Other	7,31,47,770	...	36,000
13	Administration of Justice	*Charged*	*45,45,000*	*2,68,270*	*87,000*
		New	**5,00,760**	**8,66,580**	...
		Other	1,27,97,640	...	38,940
14	Jails and Conviet Settlements	**New**	**2,80,000**	**7,09,010**	**68,540**
		Other	2,42,93,200	...	...
15	Police	**New**	**1,43,32,570**	**1,01,22,960**	**17,26,090**
		Other	13,35,37,930	...	15,19,360

GRANTS AND APPROPRIATIONS FOR THE YEAR 1969-70—*contd.*

Final Grant/ Appropriation	Expenditure	Expenditure as compared with Final Grant/ Appropriation Excess (+) Saving (−)	RECOVERIES ADJUSTED IN REDUCTION OF EXPENDITURE		
			Revised Estimates	Actual Recovery	More (+) Less (−)
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
13,09,03,350	*13,61,29,982*	*+52,26,632*	...	...	...
7,50,000	**6,95,570**	**—54,430**	...	...	...
68,32,600	1,04,28,024	+35,95,424	85,900	1,20,878	+34,978
70,93,180	**14,34,081**	**—56,59,099**	...	...	...
7,42,83,720	9,01,99,555	+1,59,15,835	3,30,200	15,866	—3,14,434
53,41,75,900	*54,28,05,617*	*+86,29,717*	*17,67,16,000*	*16,36,17,787*	*—1,30,98,213*
7,11,31,200	*1,27,77,852*	*—5,83,53,348*	...	...	...
22,20,310	*20,97,772*	*—1,22,538*	...	...	...
2,30,61,480	**1,32,22,671**	**—98,38,809**	...	...	...
7,31,83,770	8,55,26,411	+1,23,42,641	2,28,810	...	—2,28,810
49,00,270	*49,70,411*	*+70,141*	...	...	...
13,67,340	**3,74,445**	**—9,92,895**	...	...	...
1,28,36,580	1,34,06,825	+5,70,245	...	...	...
10,57,550	**10,26,917**	**—30,633**	...	...	...
2,42,93,400	2,87,98,427	+45,05,027	20,30,500	15,50,793	—4,79,707
2,61,81,620	**2,32,02,915**	**—29,78,705**	...	**4,273**	**+4,273**
13,50,57,290	14,08,67,283	+58,09,993	93,77,910	90,06,994	—3,70,916

GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY

No. of Grant	Name of Grant/ Appropriation		Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Amount re-appropriated from Contingency Item
1	2		3	4	5
			Rs.	Rs.	Rs.
16	Provincial Border Forces	New	81,93,250	16,97,470	...
		Other	2,61,59,150	...	...
17	Frontier Regions	New	6,28,660	14,22,970	...
		Other	2,51,27,940	...	...
18	Scientific Departments	New	37,620	44,140	20,000
		Other	8,83,080	...	...
19	Education	New	1,04,49,670	3,51,05,850	24,30,160
		Other	36,22,49,030	...	...
20	Health Services	New	29,79,650	56,40,400	51,39,090
		Other	8,83,85,750	...	...
21	Public Health	New	20,54,730	4,89,120	...
		Other	75,38,170	...	...
22	Agriculture	New	8,61,360	33,51,810	11,13,240
		Other	6,61,29,240	...	...
23	Fisheries	New	60,000	82,500	7,120
		Other	13,60,100	...	...
24	Veterinary	New	1,28,480	11,68,890	...
		Other	1,74,91,720	...	...

GRANTS AND APPROPRIATIONS FOR THE YEAR 1969-70—*contd.*

Final Grant/ Appropriation	Expenditure	Expenditure as compared with Final Grant/ Appropriation Excess (+) Saving (−)	RECOVERIES ADJUSTED IN REDUCTION OF EXPENDITURE		
			Revised Estimates	Actual Recovery	More (+) Less (−)
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
98,90,720	**96,22,412**	**—2,68,308**	...	...	...
2,61,59,150	2,59,18,786	−2,40,364	2,05,42,450	1,29,18,400	−75,24,050
20,51,630	**6,88,141**	**—13,63,489**	...	...	...
2,51,27,940	2,71,41,853	+20,13,913	43,400	—2,120	−45,520
1,01,760	**5,592**	**—96,168**	...	...	...
8,83,080	9,97,424	+1,14,344	...	...	...
4,79,85,680	**3,81,98,246**	**—97,87,434**	...	...	...
36,22,49,030	38,06,92,566	+1,84,43,536	8,32,300	...	—8,32,000
1,37,59,140	**79,70,512**	**—57,88,628**	...	...	...
8,83,85,750	10,31,27,011	+1,47,41,261	...	...	...
25,43,850	**21,64,876**	**—3,78,974**	**18,60,000**	**16,43,554**	**—2,16,446**
75,38,170	72,51,215	−2,86,955	21,40,000	19,44,424	—1,95,576
53,26,410	**65,61,064**	**+12,34,654**	...	...	...
6,61,29,240	6,24,11,596	—37,17,644	...	...	...
1,49,620	**28,293**	**—1,21,327**	...	...	...
13,60,100	14,21,755	+61,655	63,280	...	—63,280
12,97,310	**2,05,785**	**—10,91,585**	...	...	...
174,91,720	1,80,78,283	+5,86,563	...	...	...

GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY

No. of Grant	Name of Grant/ Appropriation		Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Amount re-appropriated from Contingency Item
1	2		3	4	5
			Rs.	Rs.	Rs.
25	Co-operation	New	**2,02,490**	**5,28,750**	...
		Other	81,22,210	...	...
26	Industries	New	**14,23,000**	**10**	...
		Other	95,37,100	...	50,000
27	Miscellaneous Departments.	New	**53,99,850**	**14,64,910**	**1,98,140**
		Other	1,18,71,850	...	32,060
28	Civil Works	*Charged*	*2,56,000*	...	...
		New	**2,72,980**	...	1,58,470
		Other	2,73,75,120	...	...
29	Civil Works-Establishment charges	*Charged*	...	...	*17,940*
		New	**9,04,290**	**11,31,053**	...
		Other	1,51,50,510	...	10,000
30	Communications	New	**52,69,100**	**2,84,08,000**	...
		Other	4,84,49,400	...	...
31	Communications-Establishment charges.	New	**2,08,000**	**13,08,390**	...
		Other	1,30,60,000	...	...
...	Interest on Capital outlay on Electricity Schemes	*Charged*	...	...	*26,600*
		Other	...	...	...

GRANTS AND APPROPRIATIONS FOR THE YEAR 1969-70—*contd.*

Final Grant/ Appropriation	Expenditure	Expenditure as compared with Final Grant/ Appropriation Excess (+) Saving (−)	RECOVERIES ADJUSTED IN REDUCTION OF EXPENDITURE		
			Revised Estimates	Actual Recovery	More (+) Less (−)
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,31,240	**2,71,950**	**−4,59,290**	...	...	...
81,22,210	84,14,964	+2,92,754	...	...	...
14,23,010	**7,24,475**	**−6,98,536**	...	...	...
95,87,100	1,18,54,332	+22,67,232	7,700	...	−7,700
70,62,900	**22,70,323**	**−47,92,577**	...	**−17,883**	**+17,883**
1,19,03,910	1,55,90,142	+36,86,232	8,12,700	21,36,161	+12,13,461
2,56,000	*7,06,289*	*+4,50,289*	...	...	...
4,31,450	**7,31,947**	**+3,00,497**	**1,36,500**	**34,456**	**−1,02,044**
2,73,75,120	3,76,69,454	+1,02,94,334	8,39,670	4,04,178	−3,35,492
17,940	...	*−17,940*	...	...	...
20,35,340	**13,06,482**	**−7,28,858**	...	...	...
1,51,60,510	1,79,44,786	+27,84,276	32,500	2,08,135	+2,40,635
3,36,77,100	**23,16,788**	**−3,13,60,312**	**3,19,64,000**	**49,096**	**−3,19,14,904**
4,84,49,400	9,08,24,036	+4,23,74,636	9,76,000	53,97,914	+44,21,914
15,16,390	**6,63,363**	**−8,53,027**	...	...	...
1,30,60,000	1,44,18,310	**+13,58,310**	51,110	95,942	+44,632
26,600	...	*−26,600*	...	...	...
...	−54,48,85,845	−54,48,85,445	...	...	...

GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY

No. of Grant	Name of Grant/ Appropriation		Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Amount re-appropriated from Contingency Item
1	2		3	4	5
			Rs.	Rs.	Rs.
32	Relief	New	9,50,120	5,00,150	...
		Other	2,280	...	...
...	Privy Purses—	*Charged*	*37,60,000*	...	...
33	Superannuation Allowances and Pension—	*Charged*	*16,68,000*	*2,03,000*	...
		New	51,01,000	53,31,660	...
		Other	3,48,18,800	...	...
34	Stationery and Printing—	New	3,73,370	8,24,420	...
		Other	1,76,55,930	...	9,56,000
35	Miscellaneous	New	53,26,510	89,390	5,05,090
		Other	3,10,46,490	...	...
36	Civil Defence	New	26,770	1,12,980	31,580
		Other	14,18,230	...	...
37	Payment of Commuted value of Pensions	*Charged*	*15,000*	*40,000*	...
		New	2,16,58,700	45,67,700	...
		Other	...	...	...
38	Capital outlay on provincial Schemes of State Trading	*Charged*	*3,11,42,430*	...	*1,23,13,500*
		New	87,24,22,670	10	24,280
		Other	1,18,07,92,900	...	...

GRANTS AND APPROPRIATIONS FOR THE YEAR 1969-70—*contd.*

Final Grant/ Appropriation	Expenditure	Expenditure as compared with Final Grant/ Appropriation Excess (+) Saving (−)	RECOVERIES ADJUSTED IN REDUCTION OF EXPENDITURE		
			Revised Estimates	Actual Recovery	More (+) Less (−)
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
14,50,270	**13,59,834**	**−90,436**	...	...	...
2,280	4,65,579	+4,63,299	...	...	...
37,60,000	*37,15,000*	*−45,000*	...	...	...
18,71,000	*35,25,338*	*+16,54,238*	...	...	...
1,04,32,660	**3,52,96,503**	**+2,48,63,843**	...	...	...
3,48,18,800	9,45,00,581	+5,96,81,781	20,63,300	26,87,268	+6,23,968
11,97,790	**10,28,145**	**−1,69,645**	...	...	...
1,86,11,930	1,90,17,683	+4,05,753	16,65,260	12,80,076	−3,85,184
59,20,990	**54,17,780**	**−5,03,210**	...	...	...
3,10,46,490	3,66,93,159	+55,86,669	2,26,300	...	−2,26,300
1,71,330	**1,58,401**	**−12,929**	...	...	...
14,18,230	16,81,803	+2,63,573	...	...	...
55,000	...	*−55,000*	*200*	*673*	*+473*
2,62,26,400	**2,36,33,558**	**−25,92,842**	**28,28,200**	**4,18,50,049**	**+3,90,22,049**
...	...	...	...	4,71,73,060	+4,71,73,060
4,34,55,930	*2,99,18,626*	*−1,35,37,304*	...	...	...
87,24,46,960	**58,50,74,831**	**−28,73,72,129**	...	**2,14,000**	**+2,14,000**
1,18,07,92,900	1,72,86,37,543	+54,78,44,643	2,03,69,41,220	2,48,05,71,219	+44,36,29,299

GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY

No. of Grant	Name of Grant/ Appropriation		Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Amount re-appropriated from Contingency Item
1	2		3	4	5
			Rs.	Rs.	Rs.
...	Public Debt	*Charged*	*2,31,55,55,600*	*40,76,000*	...
39	Development	*Charged*	*1,48,000*	...	...
		New	18,29,30,870	11,21,81,650	39,31,220
		Other	22,33,11,130	...	20
40	Salt Works-Capital	Other	1,00,000	...	...
41	Irrigation Capital	New	7,01,95,900	2,89,700	2,40,160
		Other	66,61,800	...	...
42	Public Health-Capital	New	2,40,54,000	57,980	14,17,720
		Other	25,90,000	...	...
43	Agricultural Improvement and Research—Capital	New	66,61,300	2,28,78,290	7,03,230
		Other	57,35,000	...	...
44	Industrial Development	New	6,48,37,700	3,70,62,000	1,71,55,550
		Other	2,52,53,000	...	...
45	Town Development Schemes	New	12,25,000	...	26,14,620
		Other	85,00,000	...	...
46	Capital Account of Communication Works outside the Revenue, Account	*Charged*	...	*1,65,250*	*2,80,520*
		New	15.35,30,000	5,41,000	40,50,190
		Other	2,47,00,000	...	...

GRANTS AND APPROPRIATIONS FOR THE YEAR 1969-70—*contd.*

Final Grant/ Appropriation	Expenditure	Expenditure as compared with Final Grant/ Appropriation Excess (+) Saving (−)	RECOVERIES ADJUSTED IN REDUCTION OF EXPENDITURE		
			Revised Estimates	Actual Recovery	More (+) Less (−)
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,31,93,31,600	*1,55,25,10,083*	*—76,68,21,517*	...	...	...
1,48,000	*1,03,265*	*—44,735*	...	...	...
29,90,43,740	28,47,67,826	—1,42,75,914	...	...	...
22,33,11,150	16,99,77,661	−5,33,33,489	...	...	...
1,00,000	—30,47,890	—31,47,890	...	8,75,244	+8,75,944
7,70,25,760	20,73,40,473	+13,66,14,413	...	—8,32,864	—8,32,864
66.61,800	47,40,220	−19,21,580	88,57,500	40,03,424	48,54,076
2,55,29,700	2,31,28,170	−24,01,530	92,28,500	1,61,09,182	+68,80,682
25,90,000	11,13,791	—14,76,202	...	...	...
3,02,42,820	4,94,52,686	+1,92,09,866	...	—1,05,696	—1,05,696
57,35,000	62,73,492	5,38,492	17,26,900	5,92,558	—11,34,342
11,90,54,550	9,57,28,000	—2,33,26,550	...	9,30,156	+9,30,156
2,52,53,000	36,52,02,997	+33,99,49,997	37,34,400	—11,38,480	+25,95,920
38,39,620	98,36,225	59,96,605	...	...	...
85,00,000	31,78,943	−53,21,057	91,21,300	1,79,11,605	+87,90,305
4,45,770	...	*−4,45,770*	...	...	...
15,81,21,190	9,02,41,259	—6,78,79,591	...	...	...
2,47,00,000	7,70,17,079	+5,23,17,079	3,77,12,000	2,41,89,594	−1,35,22,406

GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY

No. of Grant	Name of Grant/ Appropriation		Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Amount re-appropriated from Contingency Item
1	2		3	4	5
			Rs.	Rs.	Rs.
47	Civil Work—Capital	*Charged*	...	*1,10,400*	...
		New	13,88,97,300	5,41,87,710	30,39,190
		Other	6,16,64,300	...	15,00,000
48	Provincial Miscellaneous Investments	New	7,05,37,100	51,68,500	...
		Other	...	...	...
49	Loans and Advances by the Provincial Government	*Charged*	...	...	...
		New	62,33 61,500	11,70,28,010	...
		Other	8,72,27,000	...	...
50	Contingency Item	*Charged*	...	...	*−3,35,90,350*
		New	...	...	−5,83,10,950
		Other	11,00,00,000	...	−54,05,110
		Total—			
		Charged	*3,07,24,78,430*	*67,61,390*	...
		New	2,31,14,74,240	47,97,36,680	...
		Other	3,07,36,28,230	...	...
	Grand Total		8,45,75,80,900	48,64,98,070	...

GRANTS AND APPROPRIATIONS FOR THE YEAR 1969-70—*conctd.*

Final Grant/ Appropriation	Expenditure	Expenditure as compared with Final Grant/ Apropriation Excess (+) Saving (−)	RECOVERIES ADJUSTED IN REDUCTION EXPENDITURE		
			Revised Estimates	Actual Recovery	More (+) Less (−)
6	7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,10,400	...	*—1,10,400*	...	...	...
19,61,24,200	**8,08,55,566**	**−11,52,28,634**	...	...	...
6,31,64,300	3,67,95,687	−2,63,68,613	45,13,600	49,44,347	+4,30,747
7,57,05,600	**58,92,62,654**	**+51,35,56,964**	...	...	...
...	9,22,73,086	+9,22,73,086	...	...	...
...	*−7,28,918*	*−7,28,918*	...	...	...
74,03,89,510	**69,76,58,407**	**−4,27,31,061**	...	...	...
8,72,27,000	22,41,01,463	+13,68,74,463	...	...	...
—3,35,90,350	...	*+3,35,90,350*	...	...	...
−5,28,10,950	...	**+5,83,10,950**	...	...	...
10,45,94,890	...	—10,45,94,890	...	...	...
3,07,92,39,820	*2,31,89,14,623*	*—76,03,25,197*	*17,67,16,200*	*16,36,18,460*	*—1,30,97,740*
2,79,12,10,920	**2,90,90,26,249**	**+11,78,15,329**	**4,62,31,200**	**5,95,15,070**	**+1,32,82,870**
3,07,36,28,230	3,94,83,07,002	+87,46,78,722	2,14,55,16,110	2,57,00,53,167	+42,45,37,057
8,94,40,78,970	9,17,62,47,874	+23,21,68,904	2,36,84,63,510	2,79,31,85,697	+42,47,22,187

AUDIT CERTIFICATE

The above account has been examined under Auditor General's direction in accordance with the provisions of the Pakistan (Audit and Accounts) Order, 1973 read with Article 170 of the Constitution of the Islamic Republic of Pakistan. My Officers have conducted a test audit and have obtained adequate information and explanations. According to the best of my knowledge and belief, I certify that this account is correct subject to the observations in the Audit Report.

LAHORE :18th March, 1981
Dated the

ABDUR RAOUF,
Auditor-General of Pakistan.

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
6—Opium—				
A—Superintendence and Other Establishment at Headquarters—				
A—2—District Establishment—				
New—				
O.	**42,940**			
S.	**9,350**	**51,870**	**48,423**	**−3,447**
R.	**−600**			
		Explanation not furnished by the Department		
Other—				
O.	1,07,100	1,07,790	1,09,916	+2,126
R.	690			
		Explanation not furnished by the Department		
B—Opium Factory—				
New—				
O.	**6,840**			
S.	**5,450**	**9,230**	**8,437**	**−793**
R.	**−3,060**			
Other—				
O.	60,320	59,630	64,889	+5,259
R.	−690			
		***See* sub-head A—2**		
C—Purchase of Opium—				
O.	9,38,000	14,38,000	14,38,000	...
C.	5,00,000			

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
Surrenders or withdrawals Within the Grant or Appropriation—				
New—				
R.	**3,660**	**3,660**	...	**–3,660**
		Due to (i) post of the Manager having remained vacant (Rs. 2,760) and (ii) based on actual expenditure (Rs. 900).		
Total—				
New		**64,760**	**56,860**	**–7,900**
Other		16,05,420	16,12,805	+7,385

NOTES

Administration of the Grant.—In the "New" section, the saving of Rs. 7,900 worked out to 12·20 per cent of the final grant as compared with nil in the previous year. The surrender of Rs. 3,660 reduced it to 6.94 per cent of the modified grant. In the "Other" section, the excess of Rs. 7,385 worked out to 46 per cent of the final grant as against the saving of ·87 per cent in the previous year.

2. *Remission of Revenue or Abandonment of claims to Revenue granted outside the provision of Law and rules having the foce of Law.*—The information was not supplied by the Department in respect of the Accountant-General, West Pakistan circle of Account whereas no case of remission was reported by the Department in the Northern Area circle of Account.

3. *Expenditure on pay and allowances of Government servant acquitted by Courts of Law in criminal cases on re-instatement to their posts.*—The information was not supplied by the Accountant-General, West Pakistan circle of Account whereas nil expenditure on this account was reported by the Department in the Northern Area circle of Account.

4. The receipts and expenditure of the Department during the last five years ending 1969-70 are compared below :—

Year	Receipts	Expenditure	Percentage of expenditure as compared with receipts.
1	2	3	4
	Rs.	Rs.	
1965-66	15,25,098	6,40,900	42·02
1966-67	15,75,718	3,85,871	24·49
1967-68	17,92,094	9,68,514	54·04
1968-69	15,53,775	10,85,977	69.89
1969-70	14,98,061	16,69,665	111·46

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
7—Land Revenue—			
A—Charges of Administration—			
A—1—Forest Reserves and Grazing Lands—			
New—			
O. 2,500 S. 5,980 R. —870	7,610	7,236	—374
Other—			
O. 72,770 R. —3,320	69,450	67,705	—1,745
	Explanation not furnished by the Department.		
A—2—Superintendence—			
New—			
O. 4,500 S. 7,630	12,130	5,860	—6,270
	Explanation not furnished by the Department.		
Other—	1,05,300	57,448	—47,852
	See sub head A—1		
A—3—Special Revenue Establishment—			
New—			
O. 27,000 S. 36,720 R —3,103	60,220	1,60,030	+99,810
	See sub-head A—2		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	5,39,170	5,17,000	8,89,850	+3,72,850
R.	−22,170			
		See sub-head A—1		
A—4—Land Reclamation and Protection—				
New—				
O.	7,000	19,810	12,468	−7,342
S.	12,810			
		In the Accountant General circle due to late receipt of funds from the Finance Department (Rs. 2,114). Explanation for the remaining saving not furnished by the Deprtment.		
Other—		1,13,220	1,82,330	−890
B—Management of Government Estates—				
New—				
C.	10	65,500	65,613	+113
R.	65,390			
C—Survey, Settlement and Record Operations—				
New—				
O.	12,74,480	13,13,330	5,86,814	−7,26,516
S.	4,23,960			
C.	10			
R.	−3,85,120			
		See sub-head A—2		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	45,13,780			
R.	—3,38,900	41,74,880	40,25,972	—1,48,908
		See sub-head A—1		
D—Colonization—				
New—				
O.	2,80,240			
S.	1,45,930			
C.	72,660			
R.	—75,820	4,23,010	3,41,423	—81,587
		See sub-head A—2		
Other		15,94,880	16,48,071	+53,191
		See sub-head A—1		
Grant in Aid to W.P.A.D.C.—				
New—				
O.	2,26,990			
R.	50,710	2,77,700	2,18,580	—59,120
		Due to less release of funds by the Finance Department.		
Other—		19,82,790	17,22,000	—2,60,790
		Due to less release of funds by the Finance Department.		
E—Land Records—				
E—1—Superintendence—				
New—				
O.	20,000			
S.	48,630			
R.	—500	68,130	73,460	+5,330
		See sub-head A—2		

Major head and sub-head		Final Grant or Appropriation	Acutal expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	6,86,380	6,47,850	11,98,078	+5,50,228
R.	—38,530			
		See sub-head A—1		
E—2—District Charges—				
New—				
O.	**4,62 100**	**22,14,710**	**23,44,320**	**+5,82,438**
S.	**13,42,930**			
C.	**18,150**			
R.	**3,91,550**			
		See sub-head B—1		
Other—				
O.	2,04,58,530	2,04,58,530	2,10,40,968	+4,82,438
R.	54,000			
		See sub-head A—1		
E—3—Japedar Training Schools—				
New—				
O.	**1,900**	**5,520**	**7,923**	**+2,403**
S.	**3,620**			
		See sub-head A—2		
Other—				
O.	48,320	38,860	77,464	+38,604
R.	—9,460			
		See sub-head A—1		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
E—4—City Land Records—			
New—			
O. 5,000 **S.** 7,820	12,820 *See* sub-head A—2	19,643	+6,823
Other—			
O. 1,02,150 R. −4,200	97,950 *See* sub-head A—1	2,99,197	+2,01,247
F—Allowances to District and Village Officer—			
New—			
S. 3,700	3,700 *See* sub-head A—2		—3,700
Other—			
O. 44,300 R. —8,700	35,600 *See* sub-head A—1	30,499	—5,101
G—Assignments and Compensations—			
New—			
S. 900	900 *See* sub-head A—2	...	—900
Other	10,790 *See* sub-head A—1	530	—10,260

Major head and sub-head		Final Grant or Appopriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
H—Charges on account of Encumbered Estates—				
New—				
O.	**6,000**			
R.	**9,210**	**15,210**	**10,387**	**−4,823**
		See sub-head A—2		
Other—				
O.	1,22,740			
R.	−790	1,21,950	1,29,383	+7,433
		See sub-head A—1		
I—Charges on account of Land Revenue Collections—				
New—				
S.	60	60	...	−60
		See sub-head A—2		
Other—				
O.	1,220			
R.	−500	276	12,902	+12,182
		See sub-head A—1		
J—Works—				
New		...	3,000	+3,000
		See sub-head A—1		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	82,800	43,400	15,182	—28,218
R.	—39,400			
		In the Accountant General circle due to non.utilization of funds to the extant of Rs. 6,185 owing to non-receipt of intimation for the repair of any other Patwar Khana till the closs of the year.		
Rounding		50	...	—50
Surrnders or Withdrawals within the Grant or Appropriation—				
New—				
R.	8,390	8,390 See sub-head A—1	...	—8,390
Other—				
R.	4,11,970	4,11,970 See sub-head B—1	...	4,11,970
Total—				
New		45,08,750	38,45,757	—6,62,993
Other		3,04,95,190	3,13,97,579	+9,02,389

NOTES

Administration of the Grant.—In the "New" section, the saving of Rs. 6,62,993 worked out to 14.70 per cent of the final grant as compared with 20·95 per cent in the previous year. The surrender of Rs. 8,390 reduced it to 14 55 per cent of the modified grant. In the "Other" section, the excess of Rs. 9,02,389 worked out to 2·96 per cent of the final grant as compared with 1·22 per cent in the previous year. The surrender of Rs. 4,11,970 enhanced it to 4.37 per cent of the modified grant.

2. The figures of actual expenditure were not confirmed by the Department in respect of :—

(*i*) *Account Geceral, West Pakistan Circle of account* :—

All sub-heads except A-1, A-2 (New), A-4, B, D-(New) E-1, and 4.

(*ii*) *Northern and Southern Area Circle of Accounts* :— All sub head.

3. Expenditure on pay and allowances of Government Servants acquitted by courts of law in criminal cases on re-instatement to their posts :—The information was not supplied by the Department.

Remission of Revenue or Abandonment of Claims to Revenue granted autside the provision of Law and Rules having the force of Law.—The information was not supplied by the Department.

5. The receipts and expenditure of the Department during the last five years ending 1969-70 are comared below :

Year	Receipts	Expenditure	Percentage of expenditure as compared with receipts
1	2	3	4
	Rs.	Rs.	
1965—66	11,39,03,108	2,32,73,388	20,42
1966 – 67	15,07,98,630	2,51,47,838	16,61
1967—68	16 32,23,790	2,58,64,981	15,85
1968—69	16,68,25,583	2,78,86,383	16,72
1969—70	15,59,83,691	3,52,43,336	22,59

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
8—Provincial Excise—				
A—Direction—				
New—				
O.	8,500			
S.	65,630	64,110	61,155	−2,975
		Explonation not furnished by the Department		
Other—				
O.	6,30,210			
R.	3,830	6,34,040	7,10,153	+76,113
		See sub-head A (New)		
B—Superintendence—				
New—				
O.	24,270			
S.	90,920	1,15,190	1,09,314	−5,876
		See sub-head A (New)		
Other		11,63,790	12,01,001	+37,211
		See sub-head A (New)		
C—District Executive Establishment—				
New—				
O.	31,730			
S.	1,83,460	2,15,190	2,07,763	−7,427
		See sub-head A (New)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1		2	3	4
		Rs.	Rs.	Rs.
Other		19,58,360	19,77,054	+18,694
D—Distilleries—				
New—				
O.	3,030	16,630	16,774	+144
S.	13,600			
Other—				
O.	1,57,730	1,53,910	1,61,191	+7,281
R.	−3,820			
		See sub-head A (New)		
E—Cost of Opium—				
Other		12,30,000	12,22,875	−7,125
G—Compensation—				
Other		7,050	7,050	...
H—Excise Bureau—				
New—				
O.	1,160	10,410	4,330	−6,080
S.	9,250			
		(*See* sub-head A New)		
Other		80,760	72,001	−8,759
		See sub-head A (New)		
Rounding—				
New—				
O.	10	...	...	...
R	−10			
Total—				
New		4,21,550	3,99,336	−22,214
Other		52,27,910	53,51,325	+1,23,415

NOTES

Administration of the Grant.—In the "New" section, the saving of Rs. 22,214 worked out to 5·27 per cent. of the final grant as compared with 62·1 per cent. in the previous year. In the "Other" section, the excess of Rs. 1,23,415 worked out to 2·36 per cent. of the final grant as against ·65 per cent in the previous year.

2. The figures of actual expenditure were not confirmed by the Department in respect Northern Area Circle of Account.

3. *Expenditure on pay and allowances of Government servants acquitted by Courts of Law in criminal cases on re-instatement to their posts.*—The information was not supplied by the Department.

4. *Remission of Revenue or Abandonment of Claims to Revenue outside the provisions of Law and Rules having the force of law.*—No case of remission was reported by the Department in respect of Accountant-General, West Pakistan Circle of Account whereas information was not supplied in respect of Southern Area Cirle of Account.

5. *Certificate of Secret Service Expenditure.*—The information was not supplied by the Department in respect of Southern and Northern Area Circle of Accounts.

6. *Stock Accounts.*—The cansolidated stock Accounts of Excise Opium for the year 1968-69 and 1969-70 were not furnished by the Department for inclusion in this compliation.

7. The receipts and expenditure of the Department during the last five year ending 1969-70 are compared below :—

Year	Receipts	Expenditure	Percentage of expenditure as compared with receipts
1	2	3	4
	Rs.	Rs.	
1965-66	3,98,98,538	46,77,185	11·72
1966-67	4,19,05,438	45,67,442	10·9
1967-68	4,02,51,645	48,91,279	12·15
1968-69	4,39,28,819	49,65,306	11·13
1969-70	4,87,13,284	57,55,497	11.8

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
9—Stamps—				
A—Superintendence—				
New—				
O.	2,000			
R.	10,050	12,050	6,842	−5,208
		Explanation not furnished by the Department.		
Other—				
O.	1,49,800			
C.	9,020	1,78,720	1,78,204	−516
R.	19,900			
B—Charges for the Sale of Stamps—				
B—1—Non-Judicial—				
Other—				
O.	9,00,000			
R.	−2,70,000	6,30,000	36,44,233	+30,14,233
		See sub-head A		
B—2—Judicial—				
Other—				
O.	1,00,000			
R.	−9,600	90,400	86,86,126	+85,95,725
		See sub-head A		

Major head and sub-head	Final Grant or Appropriations	Actual expenditure	Excess (+) Saving (–)
1	2	3	4
	Rs.	Rs.	Rs.
C—Cost of Stamps supplied from Central Stamps Stores—			
C—1—Non-Judicial—			
Other—			
O. 2,00,000 C. 28,130 R. 2,59,700	4,87,830	30,505	—4,57,325
	See sub-head A		
C—2—Judicial—			
Other—			
O. 90,000 C. 25,580	1,15,580	...	—1,15,580
	See sub-head A		
Total—			
New	12,050	6,842	—5,208
Other	15,02,530	1,25,39,068	+1,10,36,538

NOTE

Administration of the Grant.—In the "New" Section, the saving of Rs. 5,208 worked out to 43.22 per cent of the final grant as compared with 91·11 per cent in the previous year. In the "Other" section, the excess of Rs. 1,10,36,538 worked out to 73·38 per cent the final grant as against the saving of 1.03 per cent in the previous year.

2. The figures of actual expenditure were not accepted by the Department.

3. *Store Accounts.*—The Store account of Provincial Stamps (Punjab) is given at page 34-35 whereas in Southern and Northern Area Circle of accounts requisite information for the year 1969-70 was not furnished by the Department.

4. *Remission of Revenue or Abandonment of claims to Revenue granted outside the provision of Law and rules having the force of Law.*—The information was not made available by the Department.

Expenditure of pay and allowances of Government Servants acquitted by Courts of Law in criminal cases on re-instatment to their posts.—Information was not supplied by the Department.

6. The receipts and expenditure of the Department for the last five years ending 1969-70 are compared below :—

Year	Receipts	Expediture	Percentage of expenditure as compared with receipts
1	2	3	4
	Rs.	Rs.	
1965-66	5,50,22,031	18,79,353	3·42
1966-67	6,54,67,335	16,04,044	2·45
1967-68	7,66,31,894	13,85,391	1·81
1968-69	7,43,61,023	14,20,500	1·91
1969-70	11,67,96,104	1,25,45,910	10·74

STORE ACCOUNTS OF STAMPS FOR THE

Name of Stamps	Opening Balance	Stamps received from Comptroller of Stamps	Stamps received from Vendors	Total of 2 to 4
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Judicial	2,87,78,408·77	2,34,17,127·57	3,04,550 06	5,25,00,086·34
Non Judicial	2,17,13,728·23	2,87,98,272·50	31,343·50	5,50,43,344·23
Revenue	73,90,647·13	43,75,366 00	...	1,17,66,013·13
Entertainment	2,46,23,223·50	8,41,868·00	2,345·76	2,54,67,437·26
Natorial	2,38.305·60	27,000·00	...	2,75,305·60
Insurance	8,52,961·48	...	...	8,52,961·48
Special Adhesive	45,71,123·41	1,48,74,219·33	...	1,95,45,342·74
Share Transfer	12,67,308·31	32,286·50	...	12,99,594 81
Hundi	38,348·69	10,971·00	...	46,319·69
Arm Licence (old)	48,72,436·09	27,15,200·86	43,826·50	76,31,463·45
Pleader Licence	92,412·50	24,075 00	...	1,16,27,341·76
Arms Licence (new)	...	3,15,35,639·20	91,702.56	3,16,27,341·76
Driving Licence	...	75,33,800 00	36,473·00	75,70,273·00
Moter Vehicle	...	16,45,29,294·75	3,68,558·25	16,48,97,852·00
Motor Vehicle fitness	...	75,47,876·00	...	75,47,876·00

The balance of stamps in the District Treasuries and Sub Treasuries on have verified that they have personally exmined and counted in the presence. The each description as shown in these accounts was checked by actual calculation of them personally and that the balances also agrees with those of plus and minus

Certfied that the closing balance of special adhesive tamps on 30th June, denomination were checked by me personally by actual catual calculation. The June, 1970.

Also verified that the closing balance of stock of stamps on 30th June, 1970 did it include may surplus or unserviceable stock.

The Stock Account at treasuries were tested and audited and the closing accounts maintained in the Audit office.

YEAR 1969-70 (PUNJAB)

Sale and issue of Stamps	Written off	Total of Column 6 & 7	Closing Balance
6	7	8	9
Rs.	Rs.	Rs.	Rs.
1,14,56,449.45	...	1,14,56,449.45	4,10,43,636.89
3,13,35,178.00	39,500.00	3,13,74,678.00	1,91,68,666.23
60,22,160.98	...	60,22,169.98	57,43,852.15
3,88,434.42	...	3,88,464.42	2,50,78,972.84
16,981.00	...	16,981.00	3,48,324.60
1,69,922.25	...	1,69,922.25	6,83,039.23
37,00,443.98	...	37,00,443.98	1,58,44,898.76
1,19,511.24	...	1,19,511.24	11,80,083.57
14,688.70	...	14,688.70	34,630.99
1,55,211.35	...	1,55.211.36	74,76,252.10
...	...	...	1,16,487.50
41,26,459.44	...	41,26,459.44	2,75,00,882.32
36,14,883.50	...	36,14,883.50	39,55,389.50
1,51,09,234.25	8,960.00	1,51,18,194.25	14,97,79,658.75
15,15,226.00	...	15,15,266.00	60,32,610.00

30-6-1970 were verified by all Treasury Officers and Sub Treasury Officers who Stamps of all descriptions in their Treasuries and Sub-Treasuries and the value of numbers and values which are not less than 10% entries were checked by momoranda for the month of June, 1970.

1970 as shown in these accounts was verified and the number and clause of such balance also agrees with that of the plus and minus memoranda for the month of

was not in excess of the normal requirements in any treasury of the Punjab nor

balances as shown in the above acconut agrees with the subsidiary consolidated

Sd/-
Budget Officer,
For Secretary (Settlements),
Borad of Revenue, Punjab

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
10—Forests—				
A—General Direction—				
Other—				
O.	9,36,150	9,48,720	9,94,226	+45,506
R.	12,570			
		Due to pay and allowances of Government servants for June, 1970 having been disbursed and booked in the same month in consequence of dissolution of One Unit.		
New—				
O.	30,000	1,18,520	1,11,752	–6,768
S.	88,520			
		Due to certain posts remaining vacant.		
B—Conservancy and Works—				
B—I—Both for Canal and other than Canal—				
Other—				
O.	36,87,120	38,89,720	38,97,726	+8,006
R.	2,02,600			
		Mainly due to more yeild having been obtained than originally estimated for which, more funds were required, which were not provided by the Finance Department.		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
B—II—Timber and Other Forest producer emoved by Consumers and Purchasers—				
Other—				
O.	1,00,700	1,00,330	93,128	−7,202
R.	−370			
		Due to non-payment of advertisemet charges, as the bills were not received from the Director of Information before the close of financial year.		
B—III—Livestock, Stores, Tools and Plants—				
O.	5,45,000	4,52,710	4,16,779	−35,931
R.	−92,290			
B—IV—Organisation, Improvement and Extension of Forests—				
Other—				
O.	81,03,620	78,97,320	78,56,685	−40,635
R.	−2,06,300			
		Due to certain re-appropriation proposed by the Chief Conservator of Forests for utilisation of funds having not been admitted by the Administrative Department.		
B—V—Communication and Building—				
New—				
O.	5,000	...	...	...
R.	−5,000			

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	7,01,560	6,63,620	6,53,695	—9,925
R.	—37,940			
		Due to non-availability of additional funds to meet expenditure on repair of building etc.		
B—VI—Railways and Tramways—				
Other—				
O.	50,000	1,00,000	1,01,035	+1,035
R.	50,000			
		Due to unavoidable repair of tramways track.		
E—VII—Miscellaneous—				
O.	98,200	1,83,150	1,76,541	—6,609
R.	84,950			
		Due to (i) less payment of seigniorage fee to right holders owing to sale of less number trees than anticipated and (ii) less receipt drift timber than anticipated (Rs. 34,43)		
B—VIII—Suspense—				
Other		...	548	+548
		Due to non-recovery of expenditure incurred on behalf of Deputy Commissioner, Rawalpindi.		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1		2	3	4
		Rs.	Rs.	Rs.
B—2—Jallo Rosin Factory—				
New—				
O.	**18,04,000**	**18,26,870**	**18,26,841**	**+429**
S.	**22,870**			
Other—				
O.	24,41,500	26,41,500	26,37,625	—3,875
R.	2,00,000			
C—1—Establishment—				
New—				
O.	**6,19,670**	**15,88,700**	**15,62,956**	**—25,774**
S.	**9,64,030**			
R.	**5,000**			
Other—				
O.	1,63,95,710	1,41,61,640	1,41,88,306	+62,666
R.	—22,34,070			
C—3—Grant-in-Aid to West Pakistan Forest institute				
Peshawar—				
New—				
S.	**16,06,430**	**16,06,430**	**16,06,430**	**...**
Other		**16,06,430**	**16,06,430**	**...**
D—Interest on Capital Charges—				
Charged		*20,860*	*20,860*	...

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
Rounding—				
Charged—				
O.	*40*	...	...	...
R.	*–40*			
Other—				
O.	30	...	...	...
R.	–30			
Surrender or Withdrawals within the Grant or Appropriation—				
Charged—				
R.	*40*	*40*	...	*–40*
Other—				
R.	20,20,880	20,20,880	...	–20,20,880
		Expenditure not furnished by the Department.		
Total—				
Charged		*20,900*	*20,860*	*–40*
New		51,40,520	51,07,979	–32,541
Other		3,31,51,230	3,11.07,934	–20,43,296

NOTES

Administration of the Grant.—In the "Charged" Section, there is saving of Rs. 40 which worked out to ·19 per cent of the final appropriation as compared with ·19 per cent in the previous year . The surrender of Rs. 40 reduced it to nil. In the "New" Section, the saving of Rs. 32,541 worked out to ·63 per cent of the final grant as against excess of 15.57 per cent in the previous year. In the "Other" section, the saving of Rs. 20,43,296 worked out to 6.20 per cent of the final grant as against the excess of 3.87 per cent in the previous year. The surrender of Rs. 20,20,880 reduced it to .06 per cent of the modified grant.

2. *Expenditure on pay and allowances of the Government servants acquitted by Courts of Law in criminal cases on reinstatement to their posts* :—Nil expenditure on this account was reported by the Department.

3. *Remission of Revenue or Abandonment of Claims to Revenue granted outside the provision of Law and Rules having the force of Law.*—No case of remission was reported by the Department.

4. Store Accounts of fodder operation has been reported blank by the Department whereas store account of transaction of the Director Erosin and Soil Conservations Project, Rawalpindi for the year 1958-59 to 1969-70 were not furnished by the Department.

5. The receipts and expenditure of the Department during the last five year ending 1969-70 are compared below :—

Year	Receipt	Expenditure	Percentage of expenditure to receipt.
1	2	3	4
	Rs.	Rs.	
1965-66	4,39,71,969	2,85,98,164	65.04
1966-67	4,71,76,230	3,00'97,107	63.08
1967 68	5,26,70,097	3,15,45,356	59.89
1968-69	5,24,06,733	3,43 65,855	65.58
1969-70	5,96,72,157	3,62,36,773	60.73

6. Store Account of transactions of Forest Department for year 1968-69 and 1969-70 is given at pages 42-45

STORE ACCOUNT OF THE TRANSATION OF WEST PAKISTAN FOREST DEPARTMENT FOR THE YEAR 1968—69

Particulars	Falled timber and other produce	Buildings and Wells	Live Stock	Instruments plant and machinery	Other Stores	Total
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Opening balance on the 1st July, 1968.	97,76,847	80,38,832	2,25,232	46,04,322	25,53,310	2,51,98,543
2. RECEITTS						
(*a*) Departmental Exploitation.	1,69,38,478	2,69,408	1,09,343	5,991	19,603	1,73,42,823
(*b*) Purchases.	1,17,13,267	97,491	28,070	3,01,985	7,00,039	1,28,40,852
(*c*) Excess in stocktaking.	4,81,284	2,00,631	...	1,364	5,70,461	12,54,300
TOTAL RECEIPTS	2,91,33,589	5,67,530	1,37,413	3,09,340	12,90,103	3,14,37,975
TOTAL (1&2)	3,89,10,436	86,06,362	3,62,645	49,13,662	38,43,413	5,66,36,518
ISSUES.						
i) Disposed by sale etc.	1,72,35,218	...	88,238	34,992	57,776	1,74,16,224
) Written off due to :—	5,390	...	1,243	2,311	8,334	17,278
(*a*) Wear an Tear						
(*b*) Causes beyond control.	...	153	17,162	...	...	17,315
(*c*) Depreciation.	...	2,75,805	18,627	2,83,443	2,19,379	7,97,254
OTAL ISSUES.	1,72,40,608	2,75,958	1,25,270	3,20,746	2,85,489	1,82,48,071
losing Balance on 30th June, 1969	2,16,69,828	83,30,404	2,37,375	45,92,916	35,57,924	3,83,88,447

Certified that :—

(a) The closing balance on 30th June, 1969 agrees with the Departmental Registers.

(b) The figures represent substantially true account of the stores and they agree whereever possible with the figures in the Deparment Register.

(c) The closing stock in no case was in excess of the requirements and did not include any surplus or unserviceable stores.

Note :—The audit of store accounts has not been entrusted to the Auditor-General of the Pakistan (Audit & Accounts) order, 1952.

Sd/

Budget and Accounts Officer (Forests)
Government of the Punjab
AgricultureDepartment, Lahore

STORE ACCOUNT OF THE TRANSACTIONS OF WEST PAKISTAN FOREST DEPARTMENT FOR THE YEAR 1969—70

Particulars	Felled timber and Other produce	Building and Wells	Live-Stock	Instruments Plants and machinery	Other Stores	Total
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Opening Balance on 1st July, 1969.	2,16,69,828	83,30,404	2,37,375	45,92,916	35,57,924	3,83,88,447
2. RECEIPTS—						
(*a*) Departmental exploitation.	2,32,57,273	44,460	15,439	19,621	85,720	2,34,22,513
(*b*) Purchases.	1,28,28,065	52,286	5,895	61,932	2,14,660	1,31,62,838
(*c*) Excess in stocktaking.	2,95,913	1,20,201	...	2,29,080	2,22,061	8,67,255
OTAL RECEIPTS.	3,63,81,251	2,16,947	21,334	3,10,633	5,22,441	3,74,52,606
RAND TOTAL 1 and 2	5,80,51,079	85,47,351	2,58,709	49,03,549	40,80,365	7,58,41,053
ISSUES—						
) Disposed by sale.	2,76,08,907	68,772	62,194	1,19,062	1,05,785	2,79,64,720
) Written off due to :—	16,908	13,921	...	43,016	3,379	77,224
(*a*) Wear and Tear.	18,966	99,921	221	49,252	8,781	1,77,151
(*b*) Causes beyond control.	...	7,575	15,403	53,706	15,566	92,250
(*c*) Depreciation.	6,396	1,42,163	15,869	2,07,422	2,01,265	5,73,115
TAL ISSUES.	2,76,51,177	3,32,352	93,687	4,72,468	3,34,776	2,88,84,460
ing Balance on 30th June, 1970	3,03,99,902	82,14,999	1,65,022	44,31,081	37,45,589	4,69,56,593

Cerertified that :—

(a) The closing balance on 30 June, 1970 agrees with the Departmental Registers.

(b) The figures represent substantially true account of the stores and they agree wherever possible with the figures in the Departmental Registers.

(c) The closing stock in no case was in excess of the requirements and did not include any surplus or un-serviceable stores

Note.—The audit of store accounts has not been entrusted to the Auditor-General under paragraph 13(2) of the Pakistan (Audit and Accounts order) 1952.

Sd/-
Budget and Accounts Officer (Forest)
Government of the Punjab,
Agriculture Department,
Lahore

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
1—Registration—				
A—Superintendence—				
New—				
O.	1,600			
S.	8,380	9,980	9,980	...
Other—				
O.	1,13,200			
R.	−14,380	98,820	95,757	−3,063
B—District Charges—				
New—				
O.	64,400			
S.	32,300			
C.	13,040	1,09,740	95,200	−14,540
		Explanation not furnished by the Department.		
Other—				
O.	5,86,560			
R.	−20,990	5,65,570	5,76,870	+11,300
		In the southern Area circle of Account Rs. 16,935 and Northern Area circle of Account Rs. 11,988 for which explanation was not furnished by the Department, counterbalancing saving in the Accountant-General, Circle of Account was due to certain posts having remained vacant (Rs. 17,623).		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Rounding—				
Other—				
O.	40	...	...	...
R.	−40			
Surrenders or Withdrawals within the Grant or Appropriation—				
Other—				
R.	35,410	35,410	...	−35,410
		Explanation not furnished by the Department.		
Total—				
New		1,19,720	1,05,180	−14,540
Other		6,99,800	6,72,627	−27,173

NOTES

Administration of the Grant.—In the "New" section, the saving of Rs. 14,540 worked out to 12.15 per cent of the final grant as compared with 93.83 per cent in the previous year. In the "Other" section, the saving of Rs. 27,173 worked out to 3,88 per cent. of the final grant as compared with ·68 per cent in the previous year. The surrender of Rs. 35,410 converted it into an excess of 1.24 per cent of the modified grant.

2. The figures of actual expenditure were not confirmed by the Department in respect of Northern and Southern Area circles of Account.

3. *Remission of Revenue or Abandonment of claims to Revenue granted outside the provision of law and rules having the force of law.*—The information was not supplied by the Department in respect of the Accountant-General, West Pakistan and Southern Area circles of Accounts whereas no case of remission was reported in the Northern Area circle of Account.

4. *Expenditure on pay and Allowances of Government servants acqnitted by Courts of law in criminal cases on reinstatement to their posts.*—The information was not supplied by the Department in respect of Accountant-General, West Pakistan and Southern Area circles of Accounts whereas nil information was supplied in the Northern Area circle of Account.

5. The receipts and expenditure of the Department during the last five years ending 1969-70 are compared below :

Year	Receipts	Expenditure	Percentage of expenditure as compared with receipts
1	2	3	4
	Rs.	Rs.	
1965—66	41,92,473	5,55,076	13·24
1966—67	53,24,965	5,89,214	11·07
1967—68	51,34,340	7,21,448	14·05
1968—69	60,35,372	6,39,279	10·59
1969—70	57,35,701	7,77,807	13·56

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
12—Charges on Account of Motor Vehicles Acts—				
A—Charges of Collecties—				
New—				
O.	11,500			
S.	48,130	8,08,630	8,48,305	+39,675
C.	7,49,000			
		Explanation not furnished by the Department.		
Other—				
O.	6,57,350	6,56,470	6,08,578	−47,892
R.	−880			
		See sub-head A New		
B—Inspection of Motor Vehicles—				
New—				
O.	49,060			
S.	46,260			
C.	4,49,380	5,41,980	4,72,351	−69,629
R.	−2,720			
		In the Accountant General circle of account due to certain articles having not been perchased owing to non-availability of the same in the market (Rs. 48,994). Explanation for the remaining saving not furnished by the Department.		
Other—				
O.	5,49,190	5,42,000	5,51,652	+9,652
R.	−7,190			
		See sub-head A-New		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
B—2—Provincial Transport				
Authority—				
New—				
O.	43,150			
S.	45,770	91,640	94,813	+3,173
R.	2,720			
		See sub-head A-New		
Other—				
O.	7,42,800	6,51,090	6,35,435	–15,655
R.	–91,710			
		See sub-head A New		
Rounding—				
Other—				
O.	50	...	...	...
R.	50			
Surrendess or Withdrawels within the Grant or Appropriation—				
Other—				
R.	99,830	90,830	...	—99,830
		See sub-head A-New		
Total—				
New				
Other		14,42,250	14,15,469	—26,781
		19,49,390	17,95,665	—1,53,725

The above Appropriation Account does not include the followwing recoveries which are adjusted in the accounts as reduction of expenditure :—

Nature of recovery	Estimated recovery	Actual recovery	More (+) Less (−)
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "12"			
Deduct—Recoveries on account of publication for certain classes of permits—			
Other	1,23,500	...	—1,23,500
Total recoveries	1,23,500	...	—1,23,500

NOTES

Administration of the Grant.—In the "New" section, the saving of **Rs. 26,781** worked out to 1.75 per cent of the final grant as compared with 52.32 per cent in the previous year. In the "Other" section, the saving of Rs. 1,53,725 worked out to The surrender of Rs. 99,830 reduced if to 2·91 per cent of the modified grant.

2. The figures of actual were not confirmed by the Department in respect of :—

(*i*) *Accountant General, West Pakistan circle of Account*—A (*other*).

(*ii*) *Southerns Area circle of Account : – All sub-heads.*

(*iii*) *Northern Area circle of account :—all Sub-heads.*

3. *Expenditure on pay and allowances of Goverument Servants acquitted by courts of law in Criminal cases on re-insialement to their posts.* – An expenditure of Rs. 42,793 was stated to have been incurred by the Board Revenue where as nil expenditure on this account was reported by the Inspector General Police and Chairman, Regional Transport Authority.

4. *Remission of Revenue or Abandonment of claims to Revenue granted ontside the provision of Law and Rules having the force of Law.*—No case of remission was reported by the Inspector General of Police, Chairman Regional Transport Authority Board and of Revenue,

5. The receipts and expenditure during the last five year ending 1969-70 are compared below :—

Year	Receipts	Expenditure	Percentage of expenditure as Compared with receipts.
1	2	3	4
	Rs.	Rs.	
1965—66	6,34,76,182	14,56,571	2.29
1966—67	6,61,08,976	15,33,451	2.32
1967—68	6,17,06,530	15,84,806	2.57
1968—69	7,66,70,238	16,95,808	2.21
1969—70	8,53,23,982	32,11,134	3.76

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess(+) Saving(−)
1		2	4	4
		Rs.	Rs.	Rs.
13—Other Taxes and Duties—				
B—Collection Charges—				
Entertainment Tax—				
New—				
O.	**4,300**	**25,020**	**10,958**	**—14,062**
S.	**20,720**			
		Explanation not furnished by the Department.		
Other—				
O.	5,98,780	5,25,240	4,70,996	—54,244
R.	—73,540			
		In the Northern Area circle of account due to funds having not been utilized owing to non-receipt of bills (Rs. 3,268). Explanation for the remaining saving not made available.		
E—Urban Immovable Property Tax—				
New—				
O.	**3,64,500**	**6,94,360**	**3,79,749**	**—3,14,531**
S	**3,29,860**			
		See sub-head "D"		
Other—				
O.	38,41,650	39,04,420	42,37,856	+3,33,436
R.	62,770			
		See sub-head "D"		
		In the Northern Area circle of account, bills for the months of June, 1970 having been accounts for in the same month owing to dissolution of One Unit (Rs. 8,489). Explanation for the remaining excess not furnished by the Department.		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	2	4
		Rs.	Rs.	Rs.
F - Charges under Elecricity Act—				
F - 1 - Electric Inspector -				
New—				
O.	6,200			
S.	47,100	53,300	34,933	—18,367
		See sub-head "D"		
Other—				
O.	5,72,800			
R.	—7,310	5,65,490	5,83,573	+18,083
F—2—Other Charges —				
Other—				
O.	55,000			
R.	—24,000	31,000	13,715	—17,285
		See sub-head "D"		
G - Charges in connection with Tobacco Duties—				
Other—		10,000	10,673	+673
		See sub-head D		
Rounding -				
Other -				
O.	70			
R.	—70	...	...	...
Surrenders or Withdrawals within the Grant or Appropriation —				
Other—				
R.	42.150	42,150	...	—42,150
		See sub-head D		
Total—				
New		7,72,680	4,25,640	—3,47,040
Other		50,78,300	53,16,813	+2,38,513

NOTES

Administration of the Grant.—In the "New" section, the saving of Rs. 3,47,040 worked out to 44.91 per cent of the final grant as against the excess of 41.72 percent in the previous year. In the "other" section, the excess of Rs. 2,38,513 worked out to 4.7 per cent of the final grant as against the saving of 1,48 per cent in the previous year. The surrender of Rs. 42,150 enhanced it to 5.57 per cent of the modified grant.

2. The figures of actual expenditure were not confirmed by the Department except sub-head F (New) and G (Other) in the Northern Area circle of account.

3. *Expenditure on pay and allowances of Government servants acquitted by courts of Law in criminal cases on re-instvtement to their posts.*—Nil expenditure on this account was reported by the Irrigation and Power Department whereas the information was not furnished by the remaining Departments.

4 *Remission of Revenue or Abandonment of claims to Rcvenue granted outside the provision of Law and Rules having the force of Law.*—No case of remission was reported by the Irrigation and Power Department whereas the information was not supplied by the remaining Departments.

The receipts and expenditure of the Department during the last five years ending 1969-70 are compared below :—

Year	Receipts	Expenditure	Percentage of expenditure as composed with receipts.
	Rs.	Rs.	
1965—66	9,58,04,441	40,50,466	4.23
1966—67	9,45,71,008	42,15,940	4.46
1967—68	10,15,45,443	44,86,599	4.42
1968—69	13,65,98,795	49,30,954	3.61
1969—70	6,31,33,265	57,42,453	9.1

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—			
A—Irrigation Works—			
Deduct—Working Expenses			
(Open Canals)—			
(1)—Productive—			
A—Extensions and improvements—			
A(1)—Central Bari Doab Canal—			
New	65,000	1,50,630	+85,630
	Explanation not furnished by the Department.		
Other	...	12,125	+12,125
	See sub-head A (1)		
A (2)—Rangpur Canal—			
New	68,000	63,721	−4,279
	See sub-head A (1)		
Other	5,000	5,120	+120
	See sub-head A (1)		
A (3)—Lower Chenab Canal East—			
New	85,000	71,368	−13,632
	See sub-head A (1)		
Other—			
O. 1,80,000			
R. −350	1,79,650	27,354	−1,52,296
	See sub-head A (1)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1	2	3	4
	Rs.	Rs.	Rs.
A (4)—Lower Chenab Canal			
West—			
New	1,95 000	1,54,348	—40,652
	See sub-head A (1)		
Other—	1,81,000	2,90,973	+1,09,973
	See sub-head A (1)		
A (6)—Upper Chenab Canal—			
New	80,000	...	—80,000
	See sub-head A (1)		
Other	...	1,37,126	+1,37,126
	See sub-head A (1)		
A (6)—Lower Bari Doab Canal—			
New	1,59,000	1,39,797	—19,203
	See sub-head A (1)		
Other	1,50,000	1,59,638	+9,638
	See sub-head A (1)		
A (7)—Lower Jhelum Canal—			
New	40,000	60,593	+20,593
	See sub-head A (1)		
Other	1,20,000	3,775	—1,16,225
	See sub head A (1)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
A (8)—Upper Jhelum Canal—			
New—			
O. 2,80,000 C. 10 R. 26,000	2,54,010	1,04,470	–1,49,540
	See sub-head A (1)		
Other	90,000	27,072	–62,928
	See sub-head A (1)		
A (9)—Depalpur Canal (C.B.D.C.)—			
New—			
O. 5,000 C. 1,15,000	1,20,000	45,327	—74,673
	See sub-head A (1)		
Other—			
O. 2,00,000 R. –1,15,000	85,000	1,44,365	+59,365
	See sub-head A (1)		
A (10)—Nili Bar Circle (Pak Pattan Canal)—			
New	1,00,000	68,223	–31,777
	See sub-head A (1)		
Other	1,78,000	89,476	—88,524
	See sub-head A (1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
A (11)—Mailsi Canals—(N.B C.)—				
New		87,000	14,036	–72,964
		See sub-head A (1)		
Other		54,000	1,04,147	+50,147
		See sub-head A (1)		
A (13)—Haveli Canals—				
New—				
O.	1,23,000			
C.	37,010	1,49,010	41,566	–1,07,444
R.	–11,000			
		See sub-head A (1)		
Other		50,000	1,17,704	+67,704
		See sub-head A (1)		
A (18)—Lower Swat Canal—				
New		70,000	51,360	–18,640
		See sub-head A (1)		
Other		59,000	19,023	–39,977
		See sub-head A (1)		
A (19)—Kabul River Canal—				
New		55,000	57,440	+2,440
		See sub-head A (1)		
Other		20,000	42,375	+22,375
		See sub-head A (1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
A (20)—Upper Swat Canal—				
New—				
O	2,75,000			
R.	—1,00,000	1,75,000	1,75,409	+409
Other—		1,21,000	1,24,191	+3,191
		See sub head A (1)		
A (21)-Lloyds Barrage Unified System—				
New—				
O.	9,50,000			
S.	5,00,000			
R.	—70,000	13,80,000	3,53,172	—10,26,828
		See sub-head A (1)		
Other		3,04,000	26,96,990	+23,92,990
		See sub-head A (1)		
A (25)—West Feeder Canal—				
New		25,000	14,329	+72,529
		See sub-head A (1)		
Other		11,000	83,529	+72,529
		See sub head A (1)		
A (26)—East Feeder Canal—				
New		25,000	23,374	—1,626
Other		25,000	44,619	+19,619
		See sub-head A (1)		

G. 3 (24)

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
A (27)—Easten Sadiqia Canal—				
New		30,000	29,866	—134
Other		...	774	+774
		See sub-head A (1)		
A (28)—Fordwah Canal—				
New		99,000	1,708	−97,992
		See sub-head A (1)		
Other		39,000	41,959	+2,959
		See sub-head A (1)		
A (29)—Bahawal Canal—				
New—				
O.	1,02,000	69,000	175	−68,825
R.	—33,000			
		See sub-head A (1)		
Other		84,000	1,16,805	+32,805
		See sub-head A (1)		
A (30)—Qaim Canal—				
Other		...	183	+183
A (31)—Abbasia Canal—				
New—				
O.	23,000	56,000	2,777	−53,223
R.	33,000			
		See sub-head A (1)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
Other—	24,000	44,793	+20,793
	See sub-head A (1)		
A (32)—Punjnad Canal—			
New	2,59,000	34,328	—2,24,672
	See sub-head A (1)		
Other	...	5,95,400	+5,95,400
	See sub-head A (1)		
A (36)—Balloki Sulemanki Link—			
Other	...	3,162	+3,162
	See sub-head A (1)		
A (40)—Trimmu Sidhnai Mailsi Link—			
Other	...	217	-217
B—Maintenance and Repairs—			
B (1)—Central Bari Doab Canal—			
Other	13,00,000	27,04,924	+14,04,924
	See sub-head A (1)		
B (2)—Rangpur Canal—			
Other	7,00,000	7,13,205	+13,205
	See sub-head A (1)		
B (3)—Lower Chenab Canal East—			
Other	22,50,000	35,19,237	+12,69,237
	See sub-head A (1)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
B (4)—Lower Chenab Canal West—			
Other—	30,00,000	47,08,980	+17,08,980
	See sub-head A (1)		
B (5)—Upper Chenab Canal—			
Other—			
O. 29,00,000 R. −30,000	28,70,000	80,71,368	+52,01,368
	See sub-head A (1)		
B (6)—Lower Bari Doab Canal—			
Other	25,62,730	31,24,811	+5,62,081
	See sub-head A (1)		
B (7)—Lower Jhelum Canal—			
Other	22,50,000	50,15,034	+27,65,034
	See sub-head A (1)		
B (8)—Upper Jhelum Canal—			
New	...	31,258	+31,258
	See sub-head A (1)		
Other	25,00,000	31,72,853	+6,72,853
	See sub-head (1) 1		
B-(9)-Depalpur Canal—			
Other.	15,00,000	19,86,182	+4,85,182
	See sub-head A (1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
B-(10)-Pak Pattan Canal—				
Other.		14,00,000	15,99,830	+1,99,830
		See sub-head A (1)		
B-(11)-Mailsi Canal—				
Other.		13,00,000	14,35,133	+1,35,133
		See sub-head A (1)		
B-(12)-Moghalpura Irrigation Workshop—				
Other.		50,000	45,477	—4,523
		See sub head A (1)		
B-(13)-Haveli Canal—				
Other.		16,00,000	21,44,876	+5,44,876
		See sub-head A (1)		
B-(14)-Qurries—				
Other.		1,00,000	30,94,786	+29,94,786
		See sub-head A (1)		
B-(15)-Rasul Tubewell—				
Other—				
O.	30,00,000			
S.	4,30,000	34,30,000	36,73,874	+2,43,874
B-(16)-Excavator Division—				
Other.		20,000	4,23,386	+4,03,386
		Due to clearance of suspense balances for which no funds could be arranged.		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
B-(17)-Stores Division—			
Other.	5,000	...	−5,000
	See sub-head A (1)		
B-(18)-Lower Swat Canal—			
Other.	5,00,000	3,78,119	−1,21,881
	See sub-head A (1)		
B-(19)-Kabul River Canal—			
Other.	3,00,000	4,15,522	+1,15,552
	See sub-head A (1)		
B-(20)-Upper Swat Canal—			
New.	...	+11,144	11,144
	See sub-head A (1)		
Other.	7,50,000	8,23,560	+73,560
	See sub-head A (1)		
B-(21)-Lloyed Barrage Unified System—			
New	...	1,946	+1,946
	See sub-head A (1)		
Other	1,10,00,000	2,30,68,188	+1,20,68,188
	See sub-head A (1)		
B-(24)-Shah Awais Canal—			
Other.	3,00,000	13,14,543	+10,14,543
	See sub-head A (1)		
B-(25)-West Feeder Canal—			
Other.	4,00,000	4,37,622	+37,622
	See sub-head A (1)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
B-(26)-East Feeder Canal—			
Other.	6,00,000	6,66,519	+66,519
	See sub-head A (1)		
B-(27)-Eastern Sadiqia Canal—			
Other.	11,00,000	11,73,287	+73,287
	See sub-head A (1)		
B-(28)-Fordwah Canal—			
Other.	5,50,000	7,03,676	+1,53,676
	See sub-head A (1)		
B-(29)-Bahawal Canals—			
Other.	8,00,000	9,53,523	+1,53,523
	See sub-head A (1)		
B-(30)-Qaim Canal—			
Other.	50,000	50,258	+258
B-(31)-Abbasia Canal—			
Other.	2,50,000	2,56,863	+6,863
	See Sub-head A (1)		
B-(32)-Punjab Canal—			
Other.	27,00,000	78,81,376	+81,376
	See Sub-head A (1)		
B-(33)-Marala Ravi Link—			
Other—			
O. 7,00,000			
R. 25,000	7,25,000	12,38,504	+5,13,504
	See sub-head A (1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
B-(34)-Bambanwala Ravi Bedian Link—				
Other		21,00,000	43,26,892	+22,26,892
		See sub-head A (1)		
B-(35)-Taunsa Circle (Head Works)—				
Other.		11,00,000	11,39,276	+39,276
		See sub-head A (1)		
B-(85-A)-Taunsa Circle—				
Other,		14,00,000	19,56,993	+5,56,993
		See sub-head A (1)		
B-(36)-Balloki Sulemanki Link—				
Other.		4,00,000	5,45,758	+1,45,758
		See sub-head A (1)		
B-(37)-Bhalwal Workshop—				
Other—				
O.	1,00,000	1,05,000	3,29,665	+2,24.665
R.	5,000			
		See sub-head A (1)		
B-(38)-Central Tubewells—				
Other—				
O.	9,00,000	10,30,000	10,77,148	+47,148
S.	1,30,000			
		See sub-head A (1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess Saving
1		2	3	4
		Rs.	Rs.	Rs.
B-(39)-Trimmu Sidhnai Mailsi Bahawal Link—				
Other.		10,00,000	11,79,426	+1,79,426
		See sub-head A (1)		
B-(40)—Mianwali Riverian Tubewell Project—				
Other—				
O.	10,00,000	6,65,000	...	−6,65,000
R.	−3,35,000			
		See sub-head A (1)		
B-(41)—Cambellpur Tubewell Project—				
Other		50,000	49,999	
B-(42)—Rawal Dam—				
Other		2,50,000	...	−2,50,000
		See sub-head A (1)		
B-(43)—Scarp—11—				
New—				
S.	50,00,000	50,00,000	...	−50,00,000
		See sub-head A (1)		
Other—				
O.	70,00,000	71,40,000	1,23,81,223	+52,41,223
S.	1,40,000			
		See sub-head A (1)		

Major head and sub-head			Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1			2	3	4
			Rs.	Rs.	Rs.
B-(44)—Tubewells in Multan—					
Other—					
	O.	8,00,000	11,35,000	14,81,781	+3,46,781
	R.	3,35,000			
			See sub-head A (1)		
B-(45)—Pakpattan Islam Link—					
Other			1,00,000	...	−1,00,000
			See sub-head A (1)		
B-(46)—Tubewell in C.B.D.C.—					
Other			6,00,000	...	−6,00,000
			See sub-head A (1)		
B-(47)—Tubewells in U.C.C.					
Other			3,00,000	...	−3,00,000
			See sub-head A (1)		
B-(48)—Tubewells in L.B.D.C.—					
Other			2,50,000	...	−2,50,000
			See sub-head A (1)		
B-(49)—Tubewells in D.C.C.—					
Other			1,00,000	...	−1,00,000
			See sub-head A (1)		
B-(51)—Ghulam Mohammad Barrage—					
Other			9,00,000	11,06,230	+2,06,230
			See sub-head A (1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
D—Maintenance and Repaies—				
1—Grant to West Pakistan Land and Water Development Board—				
(i)—SCARP—1				
New		...	1,70,790	+1,70,790
		See sub-head A (1)		
Other—				
O.	1,72,97,300			
R.	17,01,000	1,89,98,300	1,31,81,210	—58,17,090
		See sub-head A (1)		
(ii)—SCARP—11 (Mona Experimental Project)—				
Other—				
O.	20,00,000			
R.	1,95,180	21,95,180	17,00,000	—4,95,180
		See sub-head A (i)		
(iii)-SCARP-111—				
Other—				
O.	43,44,100			
R.	—10,62,130	32,81,970	21,00,000	—11,81,970
		See sub-head A (i)		
(iv) SCARP-IV—				
Other—				
O.	28,80,950			
R.	—8,41,200	20,39,750	12,00,000	—8,39,750

Major-head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
(v)-SCARP-IV—				
Other—				
O.	3,28,000			
R.	7,100	3,35,100	2,00,000	—1,35,100
		See sub-head A (i)		
(vi)-Khairpur Tubewell Drainge Project—				
Other—				
O.	46,50,000			
R.	–13,76,600	32,73,400	27,58,500	—5,14,900
		See sub-head A (i)		
C—Tools and Plants—				
1-Grant to the West Pakistan Land and Water Development Board—				
(i)-SCARP-I-				
New		3,02,700	...	—3,02,700
		See sub-head A (i)		
(iii)-SCARP-III—				
New		15,000	...	—15,000
		See sub-head A (i)		
(iv)-SCARP Larkana—				
New		2,000	...	—2,000
		See sub-head A (i)		
(v)-Khairpur Tubewell II Drinage Scheme—				
New		50,000	...	—50,000
		See sub-head A (i)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
D-Suspense—			
Other Suspense Accounts—			
1-Grant to West Pakistan and Land and Water Development—			
(i)-SCARP—			
Other—			
Debit	2,00,000	20,73,371	+18,73,371
	See sub-head A (i)		
(iii)-Khairpur Tubewell I Drainage Project—			
Other—			
Debit	3,00,000	...	—3,00,000
	See sub-head A (i)		
Rounding—			
Other-–	50	..	—50
Grant to Agricultural Development Corporation—			
(i)-Productive—			
B-Maintenance and Repairs—			
(i)-Grant to the West Pakistan Agricultural Development Corporation—			
(i)-Ghulam Muhammad Barrage—			
(i)-Fuleli Canal—			
Other—	5,60,000	5,15,000	—45,000
	See sub-head A (i)		
(ii)-Lined Channel System—			
Other—	2,50,000	2,28,000	—22,000
	See sub-head A (i)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
2-Dams—				
(i)-Misriot Dam—				
Other		2,000	1,800	—200
		See sub-head A (i)		
(ii)-Spilia Dam—				
Other—				
O.	2,000	3,000	2,800	—200
R.	1,000			
		See sub-head A (i)		
(iii)-Kahl Dam—				
Other—				
O.	18,000	14,000	12,500	—1,500
R.	—4,000			
		See sub-head A (i)		
(iv)-Miana Ziarat Dam—				
Other—				
O.	3,000	4,000	3,700	—300
R.	1,000			
		See sub-head A (i)		
(v)-Manshera—				
Other—				
O.	600	800	700	—100
R.	200			
		See sub-head A (i)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
(vi)-Mong Dam—			
Other—			
O. 2,000			
R. − 615	1,385	1,185	−200
	See sub-head A (i)		
(vii)-Bango Dam—			
Other—			
O. 1,400			
R. 815	2,215	2,015	—200
	See sub-head A (i)		
(viii)-Gurdah Dam—			
Other	2,000	1,800	—200
	See sub-head A (i)		
(ix)-Dhurval Dam —			
Other	4,000	3,600	—400
	See sub-head A (1)		
(x)-Durgi Mam—			
Other	4,000	3,600	−400
3—Guddu Barrage—			
(i)-Desert Canal—			
Other	3,46,750	2,99,500	—47,250
	See sub-head A (1)		
(ii)-Unherwah—			
Other	1,33,000	1,21,000	—12,000
	See sub-head A (1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
(iii)-Begari Canal—				
Other		3,46,750	2,97,500	—49,250
		See sub-head A (1)		
(iv)-Sind Canal and Branch--				
Other		1,78,570	1,62,050	—16,520
		See sub-head A (1)		
(v)-Rajib Chatti and Garange Canal—				
Other		28,500	25,500	—3,000
		See sub-head A (1)		
(vi)-Sukkur Canal—				
Other		4,900	4,400	—500
		See sub-head A (1)		
5—Independent Schemes—				
(i)-Maintenance of Bajwala— Pick up weir—				
Other—				
O.	3,100	2,600	2,300	−300
R.	—500			
		See sub-head A (1)		
(ii)-Maintenance of Ratti Kassi Jam—				
Other—				
O.	9,200	11,300	10,300	−1,000
R.	2,100			

Major hnad and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
(ii)-Unproductive—			
E-Extensions and Improvements—			
E-(i)-Thal Canals—			
(Head Works)—			
New	60,000	...	—60,000
Other	... *See* sub-head A (1)	54,675	+54,675
E-(16)-Quetta Circle—			
New	40,000	...	—40,000
Other	78,000 See sub-head A (1)	1,04,448	+26,448
E-(17)-Kalat Circle—			
New	30,000 *See* sub-head A (1)	...	—30,000
Other	50,000 *See* sub-head A (1)	63,326	+13,326
E-17-Coastal Circle—			
New	30,000 *See* sub-head A (1)	8,143	—21,857
Other	50,000 *See* sub-head A (1)	35,280	—14,720
E-(24)-Warsak High Level Canal—			
New	40,000 *See* sub-head A (1)	39,820	—180

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
F—Maintenance and Repairs—			
F (1)—Thal Circle (Head Works)—			
Other	40,000	34,72,078	+30,72,078
	See sub-hend A (1)		
F (1—A)-Thal Circle— Other than headworks—			
Other	22,00,000	...	−22,00,000
	See sub-head A (1)		
F (2)—Pharpur Canal—			
Other	5,50,000	5,66,727	+16,727
	See sub-head A (1)		
F (3)—Kheshki lift Irrigation Schemes—			
Other	2,00,000	2,84,095	+84,095
	See sub-head A (1)		
F (4)—Carhi Ismail—Azai lift Irrigation Scheme—			
Other	11,070	11,977	+907
	See sub-head A (1)		
F (5)—Irrigation Tubewell in Qasba Begram Area—			
Other	8,000	56,594	+48,594
	See sub-head A (1)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1	2	3	4
	Rs.	Rs.	Rs.
F (6)—Lift Irrigation Scheme from Kalpani river for Barani lands of village Mayar—			
Other	12,000	...	–12,000
	See sub-head A (1)		
F (7)—Kandar Murdara lift Irrigation Scheme—			
Other	32,000	94,973	+62,973
	See sub-head A (1)		
F (8)—Lift Irrigation Scheme for Tangi Area—			
Other	17,000	36,736	+19,736
	See sub-head A (1)		
F (9)—Flow Irrigation Scheme from Muka-Nullah—			
Other	23,000	22,495	–505
	See sub-head A (1)		
F (10)—Lift Irrigation Scheme for Mahal Pirabad—			
Other	6,000	12,082	+6,082
	See sub-head A (1)		
F (11)—Lift Irrigation Scheme for Mahal Saidabad—			
Other	12,000	20,686	+8,686
	See sub-head A (1)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
F (12)—Pakistan Plain Flow Irrigation Scheme from Siran River—			
Other	45,000	53,733	+8,733
F (13)—Pakhil Plain Flow Irrigation Scheme from Ichur Nullah—			
Other	16,000	16,039	+39
	See sub-head A (1)		
F (14)—Mama Khel Jadid Canal—			
Other	20,000	14,814	−5,186
	See sub-head A (1)		
F (15)—Tubewells in Kohat District—			
Other	18,000	...	−18,000
	See sub-head A (1)		
F (16)—Quetta Circle—			
Other	7,00,000	7,68,255	+68,255
	See sub-head A (1)		
F (17)—Kalat Circle—			
Other	3,00,000	3,37,672	+37,672
	See sub-head A (1)		
F (18)—Daur System of Irrigation in Hazara District—			
Other	15,000	15,287	+287
	See sub-head A (1)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
F (19)—Pehar Flow Irrigation Scheme from Indus River—			
Other	2,59,000	1,85,155	—73,845
	See sub-head A (1)		
F (20)—Tubewells in Dera-Ismail Khan District (60 Tubewells)—			
Other	5,00,000	5,48,369	+48,369
	See sub-head A (1)		
F (21)—Mayar Lift Irrigation Scheme left bank of Bandai—			
Other	...	19,399	+19,399
	See sub-head A (1)		
F (22)—Kurram Garhi Canal—			
Other	6,00,000	6,33,993	+33,993
	See sub-head A (1)		
F (23)—Coastal Circle—			
Other	1,50,000	4,81,839	+3,31,839
	See sub-head A (1)		
F (23)—(a)—Tubewells in Maripur Tehsil—			
Other	1,47,000	1,97,389	+50,389
	See sub-head A (1)		
F (24)—Tubewells in Dera Ismail Khan District (30 Tubewells)—			
Other	2,00,000	2,57,972	+57,972
	See sub-head A (1)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
F (25) – Lift Irrigation Schemes for Lands of village Myar on the right bank of Bandai Drain from Kalpani Nullah—			
Other	17,000	23,004	+6,004
	See sub-head A (1)		
F (26)—Tubewells on the right bank of Kabul river between Nowshera and Attock—			
Other	70,000	86,219	+16,219
	See sub-head A (1)		
F (27) – Tubewells for the land Lying on the left bank of Kabul River between Attock and Nowshera—			
Other	10,000	87,027	+77,027
	See sub-head A (1)		
F (28)—Flow Irrigation Scheme from Siran River for higher land of Pakhali plain—			
Other	45,000	45,208	+208
F (29)—Warsak High lavel Canal—			
Other	18,00,000	13,75,599	—4,24,401
	See sub-head A (1)		
F (30)—Tubewells in Miranshah in Northern Wazirastan Agency—			
Other	10,000	4,985	—5,015
	See sub-head A (1)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
F (31)—Kot Jangana lift Irrigation Scheme—			
Other	10,000	27,341	+17,34
	See sub-head A (1)		
F (32)—Guddu Barrage—			
Other	12,00,000	13,21,089	+1,21,08
	See sub-head A (1)		
F (33)—Taunsa Barrage Derajat Inundation Canal—			
Other	7.00,000	6,84,140	−15,8
	See sub-head (A) 1		
F (34)—Mianwali Riverian Area—			
Other	...	671	+6
Thal Tubewell Schemes—			
Other	...	15,780	+15,7
	See sub-head A (1)		
F (35)—Ghulam Mohammad Barrage—			
Other	...	14,080	+14
	See sub-head A (1)		
G—Tools and Plant—			
G (i)—Gross charges—			
G (1) (i)—New supplies—			
Other	...	1,066	+

See note No. 7 below the grant

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	3
	Rs.	Rs.	Rs.
G (1) (ii)—Repairs and Carriages			
New	...	21,117	+21,117
	See note No. 7 below the grant		
Other	...	6,234	+6,234
	See note No. 7 below the grant		
2. Un-productive—			
F—Maintenance and Repairs—			
Grant to West Pakistan			
Agricultural Deuelopment Corporation—			
1—Guhlam Muhammad			
Barrage—			
Pinyari Canal System—			
Other	2,85,000	2,60,000	−25,000
	See sub-head (A) 1		
(ii) Indus Canal Rigt Bank—			
(iii)—Bagar Canal System Kalri Bagar Feeder			
System—			
Other	2,20,000	5,02,000	+2,82,000
	See sub-head A (1)		
Guddu Barrage (Mahiwah)			
Other	13,02,120	6,72,000	−6,30,120
	See sub-head A (1)		
Rounding—			
Other	10	...	−10

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
Surrenders or Withdrawals within the Grant or Appropriation—				
New—				
R.	2,07,000	2,07,000	...	–2,07,000
		See sub-head A (1)		
Other—				
R.	14,92,000	14,92,000	...	–14,92,000
		See sub-head A (1)		
Total—				
New		1,09,21,720	82,95,234	–26,26,486
Other		11,99,21,100	15,02,58,442	+3,03,37,342

The above Appropriation Accounts does not include the following recoveries, which are adjusted in the accounts as reduction of expenditure :—

Nature of recovery	Estimated recovery	Actual recovery	More (+) Less (–)
1	2	3	4
	Rs.	Rs.	Rs.
Deduct—Recoveries			
(i) Productive			
Maintenance and Repairs—			
Deduct—Recoveries from Buildings and Roads Department on account of maintenance of metalled roads—			
Other.	1,91,100	...	–1,91,100
	See sub-head A (1) of Account		

Nature of recovery	Estimated recovery	Actual recovery	More (+) Less (−)
1	2	3	4
	Rs.	Rs.	Rs.
Deduct—prorate charges of tools and plant debitable to head "61-Capital"—			
New	...	40,39,028	+40,39,024
	See sub-ub head A of Account		
Other	9,700	−3,27,822	−3,37,522
	see sub-head A of Account		
Deduct—percentage charges on account of Tools and plant debitable to other Government Department.			
New	...	92	+92
Other	...	−7,665	+7,665
	See sub-head A of Account		
2. Un-productive.			
Maintenance and Repairs—			
Deduct—Recoveries from Bridgs and roads Department on account of maintenance charges of metalled Road.			
Other	1,36,000	...	−1,36,000
	See sub-head A of Account		
Deduct—Prorate charges of tools and plant debitable to the head 68-Capital			
New	...	21,117	+21,117
Other	...	98	+98
	See sub-head A of Account		
Total recoveries :—			
New	...	−40,60,237	+40,60,237
Other	3,36,800	−3,35,389	−6,72,189

NOTES

Administration of the grant :—In the "New" saction the saving of Rs. 26,26,486 worked out to 25.05 per cent of the final grant as compared with 45.12 per cent in the previous year. The surrender of Rs. 2,07,000 reduced it to 22.58 per cent of the modified grant. In "other" section, the excess of Rs. 3,03,37,342 worked out to 25.30 per cent of the final grant as compared with 5.61 per cent in the previous year. The surrender of Rs. 14,92,000 enhanced it to 26.88 per cent of the modified grant.

2. The following sub-heads represent instances of non-surrender of savings:—

New Expenditure.—A(2), A(3), A(4), A(5), A(6), A(8), A(9), A(10), A(11), A(13), A(18), A(21), A(25), A(26), A(27), A(28), A(29), A(31), A(32), A(1), 1, A(1) (ii) A(1) (iv), A(1) (vi), E(1), E(16), E(17), E(17) (a), E(24), F,i (A), F(6), F(9), F(14), F(15), F(29), F(30), F(33), 1 (i) (ii), and 1 (iii), grant to A.D.C.

Other Expenditure.—A(3), A(7), A(8), A(10), A(40), A(18), B(12). B(17), B(18), B(40), B(41), B(42), B(43), B(45), B(46), B(47), B(48), B(49), B(53), B(57) Grant to West Pakistan Land and Water Development Board Scarp. I Scarp. II (Mona) Scarp. III Scarp. IV, Scarp. V Larkana and VI Khairpur Tubewel l Drinage Project.

3. The sub-heads given below show instances of uncovered excesses :—

New expenditure.—A(1), A(7), A(19), A(20), B(20), B(26) and B(56) grant to West Pakistan Land and Water Development Board.

Scarp. I

Other Expenditure.—A(1), A(2), A(4), A(5), A(6), A(9), A(11), A(13), A(17), A(19), A(20), A(21), A(25), A(26), A(27), A(28), A(29), A(30), A(31), A(32), A(36), B(1), B(2), B(3), B(4), B(5), B(6), B(7), B(8), B(9), B(10), B(11), B(13), B(14), B(15), B(16), B(19), B(20), B(21), B(24), B(25), B(26), B(28), B(29), B(30), B(31), B 32), B(33), B(34), B(35), B(35a), B(36), B(37), B(38), B(39), B(43), B(44), B(51), B(52), B(55), B(56). Mechanical circle other than Mughalpura work shop and excavator Division Qadirabad Barrage, Muzaffargarh Canal, E(1), E(16), E(17), F(1), F(2), F(3), F(4), F(5), F(7), F(8), F(10), F(11), F(12), F(13), F(16), F(17), F(18), F(20), F(22), F(23), F(23A), F(24), F(25), F(26), F(27), F(28), F(31) and F(32)

4. In view of the ultimate savings, the additional provision obtained through re-appropriation under the sub-heads given below was wholly or partly unnecessary.

New Expenditure.—A(9), A(13), A(21), A(31) and B(43).

Other Expenditure.—B1(i), B1(ii), B1(v), D(2) (ii), D(2) (iv), D(2) (v) and D(2) (vii).

5. The following sub-heads show instrances of injudicious surrender causing excess over allotment :—

New Expenditure.—A(20)

Other Expenditvre.—A(9) and B(5)

6. The acceptance of the figures of actual expenditure is awaited from the Department except sub-head B(16).

7. *Tools and plant charges of the Public Works Department.*—Articles of tools and plant are purchased by the Public Works Department for the common use of all the works. The expenditure initially booked is distributed at the close of the year over all the major heads of Irrigation Departmedt with prorate rules.

The statement given below compares the expenditure and the grant in respect of the head Tools and Plant for the year 1969-70 :—

Major head	Final Grant	Direct Charges	Charges by Prorata distribution and other adjustment	Total expenditure
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
(xvii)-Irrigation –				
Deduct—				
Working expenses –				
(i)-Productive—				
New	6,69700	47,04,964	—40,39,028	6,65,936
Other		—37,90,956	3,27,822	—34,63,134
(ii)-Un-productive—				
New		21,117	—21,117	...
Other		7,300	—98	7,202
18-Other Revenue Expenditure of Irrigation works etc.				
New	1,50,000	1,58,126	...	1,58,126
Other	...	3,05,129	...	3,05,129
68-Construction of Irrigation Works—				
(i) Productive –				
New	3,46,000	22,12,846	40,39,028	62,51,874

Major head	Final Grant	District Charges	Charges by Prorata distribution and other adjustment	Total expenditure
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Other—				
O. 1,12,700 / R. 15,700	97,000	3,69,551	−3,27,822	41,729
(ii) Un-productive				
New	1,20,000	90,736	21,117	1,11,853
Other	...	...	98	98
Total —				
New	12,85,700	71,87,789	...	71,87,789
Other	97,000	−31,08,976	...	−31,08,876

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1	2	3	4
	Rs.	Rs.	Rs.
17—Interest on Irrigation works for which Capital Accounts are kept—			
Interest on Capital Expenditure—			
A—Amount financed from Specific Loans—			
O. *7,57,51,430* *S.* *1,41,650* *R.* *11,16,240*	*7,70,09,320*	*7,95,84,596*	*+25,75,276*
	Explanation not furnished by the Department.		
B—Amount financed from provincial loans fund including permanent advances and consolidation debt from Central Revenue i.e., Extra ordinary Receipts and from General Balances—			
O. *5,50,10,250* *R.* *—11,16,220*	*5,38,94,030*	*5,65,45,386*	*+26,51,356*
	See sub-head A (1)		
Rounding—			
O. *20* *R.* *—20*	...	...	...
Total	*13,09,03,350*	*13,61,29,982*	*+52,26,632*

NOTES

1. *Administration of the Grant.*—The excess of Rs. 52,26,632 worked out to 3.99 per cent of the final appropriation as compared with ·87 per cent in the previous year.

2. The figures of actual expenditure were not confirmed by the Department.

3. Sub heads "A" and "B" represent instances of un-covered excesses.

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1	2	3	4
	Rs.	Rs.	Rs.
18—Other Revenue Expenditure Financed from Ordinary Revenues (excluding Establishment Charges)—			
1—Works Incharge of Public Works Department—			
A—Irrigation Works—			
1—Works for which no Capital Accounts ar kept—			
(a) Other than tubewell investigation, Water logging Investigation and Land Reclamation Works—			
A (1) (a) (1)—Maintenance and Repairs—			
Irrigation and Power Department—			
Other	5,66,000	5,84,004	+18,004
	Explanation not furnished by the Department.		
Agricultural Development Corporation—			
Other	...	6,20,790	+6,20,790
	See sub-head A (1) (a) (1)		
(b)—Tubewell Investigation—			
A (1) (b) (b)—Maintenance and Repairs—			
New	...	12,642	+12,642
	See sub-head A (1) (a) (1)		
Other	2,50,000	6,30,771	+3,80,771
	See sub-head A (1) (a) (1)		
(d)—Land Reclamation—			
A (1) (d) (1)—Maintenance and Repairs—			
Other	3,60,000	3,91,071	+31,071
	See sub-head A (1) (a) (1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
A (4) (d) (2)—Tools and Plant—				
New—				
R.	75,000	75,000	78,090	+3,090
		See sub-head A (1) (a) (1)		
A (1) (d) (3)—Suspense—				
Other—				
Debit		28,000	5,88,481	+5,60,481
		See sub-head A (1) (a) (1)		
Credit		−38,000	−6,78,590	−6,40,590
		See sub-head A (1) (a) (1)		
A (2)—Miscellaneous Expenditure—				
A (2) (1)—Tools and Plant—				
New—				
O.	1,50,000	75,000	55,386	−19,614
R.	−75,000			
		See sub-head A (1) (a) (1)		
Other		...	30,129	+30,129
		See sub-head A (1) (a) (1)		
A (2) (2)—Other Charges—				
A (2) (2) (1)—Maintenance and Repairs—				
New.		...	1,45,918	+1,45,918
Other—				
O.	2,01,000	2,25,600	1,47,602	−77,998
R.	24,600			

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
A (2) (3)—Grants-in-aid—				
Other.		6,960	7,097	+137
A (2) (4) – Suspense –				
Other—				
Debit—				
O.	2,38,000			
R.	89,640	3,27,640	5,76,250	+2,48,610
Credit—				
O.	−2,40,000			
R.	−1,87,360	−4,27,360	−6,65,208	−2,37,848
B—Navigation, Embankment and Drainage Works—				
(1)—Works for which no Capital Accounts are kept—				
(a)—Other than Tubewell Investigation, Waterlogging Investigation, Namal Dam and Canals and Bund Works—				
B (1) (a) (1)—Maintenance and Repairs—				
New—				
S.	6,00,000	6,00,000	2,65,432	−3,34,568
		See sub-head A (1) (a) (1)		
Other—				
O.	5,00,000			
	[redacted]			
R.	5,000	5,05,000	4,38,711	−66,289
		See sub-head A (1) (a) (1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
B (1) (a) (3)—Suspense—				
Other—				
Debit—				
O.	10,52,330	1,40,000	...	−1,40,000
R.	−9,12,330			
		See sub-head A (1) (a) (1)		
Credit—				
O.	−7,42,330	−90,000	...	+90,000
R.	6,52,330			
		See sub-head A (1) (a) (1)		
(d)—Namal Dam and Canals—				
(B) (1) (d) (1)—Maintenance and Repairs—				
Other		24,700	86,542	+61,842
		See sub-head A (1) (a) (1)		
(e)—Bund Works—				
B (1) (e) (1)—Maintenance and Repairs—				
New.		...	1,05,238	+1,05,238
		See sub-head A (1) (a) (1)		
Other—				
O.	27,60,000	30,88,120	58,36,920	+27,48,800
R.	3,28,120			
		See sub-head A (1) (a) (1)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
B (1) (e) (2)—Tools and Plant—			
New.	...	24,650	+24,650
	See sub-head A (1) (a) (1)		
B–(1) (e) (3)—Suspense—			
Other			
Debit	...	3,15,976	+3,15,976
	See sub-headA (1) (a) (1)		
Credit.	...	−2,29,466	−2,29,466
	See sub-head A (1) (a) (1)		
B (2)—Miscellaneous Expenditure—			
B (2) (3)—Grant-in-Aid—			
Other	4,900	5,312	+412
	See sub-head A (1) (a) (1)		
II—Works Incharge of Agricultural Development Corporation—			
B—Navigatton Embankment and Drianage Works–			
(1)–Works for which no Capital Accounts are kept–			
(e)–Bund Works–			
B (1) (e) (2)–Maintenance and Repairs–			
Other			
G.M. Barrage	6,80,000	4,45,000	−2,35,000
	See sub-head A (1) (a) (1)		
Guddu Barriage.	11,00,000	7,22,000	−3,78,000
	See sub-head A (1) (a) (1)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
B (1) (e) (3)—Tools and Plant—			
Guddu Barrage—			
Other.	...	2,75,000	+2,75,000
	See sub-head A (1) (a) (1)		
B (1) (e) (4)—Suspense—			
Other—			
Debit.	2,15,000	−58,500	−2,73,500
	See sub-head A (1) (a) (1)		
Credit.	−3,00,000	...	+3,00,000
	See sub-head A (1) (a) (1)		
III-Works Incharge of Civil works—			
B-Navigation, Embankment and Drainage Works—			
(1)-Works for which no Capital Accounts are kept—			
B (1) (2) Maintenance and Repairs—			
New.	...	2,177	2,177
	Due to disintegration of One Unit		
Other.	1,50,000	1,49,964	−36
B (2)-Miscellaneous Expenditure—			
B (2) (3)-Grant-in Aid—			
New.	...	1,897	+1,897
	Due to disintegration of one unit.		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
Other.		16,000	24,131	+8,131
		Due to less receipt of the sanctioned grant against the actual demand.		
Hill Torrents—				
New—				
O.	4,000			
S.	7,400	10,360	4,140	+6,220
R.	1,040			
Other—				
O.	90,500			
R.—	—3,160	87,340	1,84,037	+96,697
Rounding—				
Other.		40	...	—40
Total—				
New		7,50,000	6,95,570	—54,430
Other		68,32,600	1,04,28,024	+35,95,424

The above Appropriation Account does not include the following recoveries which are adjusted in the accounts as reduction of expenditure :—

Nature of recovery	Estimated recovery	Actual recovery	More (+) Less (-)
1	2	3	4
Deduct-Contribution from Local Bodies—	Rs.	Rs.	Rs.
Other	85,900	1,20,878	+34,978
	See sub-head A (1) (a) (1) of Account		
Total recoveries	85,900	1,20,878	+34,978

NOTES

Administration of the Grant.—In the "New" section, the saving of Rs. 54,430 worked out to 7.8 per cent of the final grant as against the excess of 25·71 per cent in the previous year. In the "Other" section, the excess of Rs. 35,95,424 worked out to 49.94 per cent of the final grant as compared with 7.71 per cent in the previous year.

2. The following sub-heads represent cases of non-surrender of savings :—

New Expenditure :—A(2) (1)

Other Expenditure :—A(1) (d) (3)-Credit, B(1) (a) (3)-Debit B(1) (e) (2) Maintenance and Repairs (G.M.Barrage and Guddu Barrage). B(1) (e) (3)-Credit, and B(1) (e) (4)-Debit.

3. The under-mentioned sub-heads indicate instances of uncovered excess :-

New Expenditure :—A(1) (b) (1), A(1) (b) (2), A(2) (2), B(1) (e) (1), B(1) (e) (2)-Tools and Plant, B(1) (2) and B(2) (3).

Other Expenditure :—A(1) (a) (1), A(1) (b) (1), A(1) (d) (1), A(1) (d) (3)-Debit, A(2) (1), A(2) (3),A(2) (4)-Debit, B(1) (a) (3)-Credit, B(1) (d) (1), B(1) (e) (1), B(1) (e) (3)-Debit, B(2) (3), B(1) (e) (3) Tools and Plant and B(1) (e) (4)-Credit.

4. In view of the ultimate savings, the additional provision obtained through re-appropriation or supplementary grant under the sub-heads given below was wholly or partly un-necessary :—

New Expenditure :—B(1) (a) (1)

Other Expenditure :—A(2) (2) (1) and B(1) (a) (1)

5. The figures of actual expenditure were not confirmed by the Department.

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
XVII-Working Expenses.			
18—I, 18—II and 68-68 Irrigation etc.,			
A (1)—Establishment for open canals under Irrigation and Power Department—			
A (1) (1) Director—			
A (1) (1) (1)—Chief Engineer (Lahore Region)—			
New—			
O. 20,000 S. 54,400	74,600	...	−74,600
	Explanation not furnished by the Department.		
Other	6,90,900	10,44,597	+3,53,697
	See sub-head A (New)		
A (1) (1) (1)—Chief Engineer (Sargodha Region)—			
New—			
O. 8,300 S. 55,340	63,640	8,300	−55,340
	See sub-head A (1) (1)		
Other	6,29,800	7,94,925	+1,65,125
	See sub-head A (1)(1)		
A (1)(1) (iii)—Chief Engineer (Bahawalpur Region)			
New—			
O. 28,100 S. 45,340	73,440	...	−73,440

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other		6,20,500	6,89,105	+68,605
A (1) (i) (v)—Chief Engineer (Sukkur Region)—				
New—				
O.	**23,200**	**68,380**	**...**	**−68,380**
S.	**45,180**			
		See sub-head A (1)(1)		
Other—				
O.	5,75,500	5,95,500	7,61,760	+1,66,260
R.	20,000			
		See sub head A (1)(1)		
A (1)(1)(v)—Chief Engineer—(Peshawar Region)				
New—				
O.	**12,380**	**42,740**	**12,455**	**−30,285**
S.	**30,360**			
Other—				
O.	3,79,620	3,98,523	5,07,770	+1,09,250
R.	11,900			
		See sub-head A (1)(1)(1)		
A (1)(1) (vi)—Chief Engineer (Quetta Region)—				
New—				
S.	32,830	32,830	...	−32,830
Other		3,14,510	3,44,323	+29,813
		See sub-head A (1)(1)(1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
A (1) (vii)—Chief Engineer (Water Treaty Implementation Cell)—				
New—				
O.	11,120	37,460	...	–37,460
S.	26,260			
		See sub-head A (1)(1)(1)		
Other—				
O.	3,56,200	3,38,600	3,57,246	+18,646
R.	–17,600			
		See sub-head A (1)(1)(1)		
A (1)(1)(vii)—Chief Engineer (Multan Region)—				
New—				
O.	10,120	57,750	...	–57,750
R.	47,630			
		See sub-head A (1)(1)		
Other		6,41,780	7,60,640	+1,18,860
		See sub-head A (1)(1)(1)		
A (1)(1)(2)—Special Officer— A (1)(1)(2)(i) Director Irrigation Reserch—				
New—				
O.	15,300	98,380	...	–98,380
S.	83,080			
		See sub-head A (1)(1)(1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	12,20,000	11,30,000	9,58,902	1,71,098
R.	−90,000			
		See sub-head A (1)(1)(1)		
A (1)(1)(2)(ii) —Tubewell Investigation—				
New—				
O.	500	2,510	...	−2,510
S.	20,103			
		See sub-head A (1)(1)(1)		
Other—				
O.	27,000	24,300	2,03,243	+1,78,943
R.	—2,700			
		See sub head A (1)(1)(1)		
A (1)(1)(1)—Director Land Reclamation—				
New—				
O.	18,660	2,45,150	30,141	−2,15,009
S.	2,26,490			
		See sub-head A (1)(1)(1)		
Other—				
O.	32,83,440	31,08,640	33,05,703	+1,97,063
R.	−1,74,800			
		See sub-head A (1)(1)(1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
A (1)(1)(2) (iv)—Director—Flood Commission—				
New—				
O.	7,500			
S.	17,880	25,380	...	–25,380
		See sub-head A (1)(1)(1)		
Other—				
O.	2,39,600			
R	4,100	2,43,700	2,85,709	+42,009
		See sub-head A (1)(1)(1)		
A (1)(1)(3)—Superintending Engineer				
A (1)(1)(3)(i) Other than Project Circle—				
New—				
O.	1,00,100			
S.	2,69,780	3,69,880	57,310	–3,12,570
		See sub-head A (1)(1)(1)		
Other—				
O.	36,41,500			
R.	4,100	36,45,600	41,94,943	+5,49,343
		See sub-head A (1)(1)(1)		
A (1)(2)—Executive—				
A (1)(2)(1)—Other than Moghalpura Irrigation Workshop Division and Project Circle—				
New—				
O.	8,30,190			
S.	20,64,790	28,94,980	5,27,265	–23,67,715
		See sub-head A (1)(1)(1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
Other		2,71,51,710	3,45,05,754	+73,54,044
		See sub-head A (1)(1)(1)		
A (1)(2) (ii)—Moghalpura Workshop Division—				
New—				
O.	17,500	48,850	...	–48,850
S.	31,350			
		See sub-head A (1)(1)(1)		
Other—				
O.	4,39,800	4,46,600	3,28,850	–1,17,750
R.	6,800			
		See sub-head A (1)(1)(1)		
A (2)(3)—Other Establishment—				
A (1)(3)(1)—Medical—				
A (1)(3)(1)(1)—Other than Moghalpura Irrigation Workshop Division and Project Circle—				
New—				
O.	21,400	54,500	872	–53,628
S.	35,950			
R.	–2,850			
		See sub-head A (1)(1)(1)		
Other—				
O.	7,20,100	6,44,050	1,97,591	–4,46,459
R.	–76,050			
		See sub-head A (1)(1)(1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
A (1) (3) (ii)—Moghalpura Irrigation Workshop Division—				
New—				
O.	730			
S.	1,270	1,980	...	—1,980
R.	—20			
		See sub-head A (1) (1) (1)		
Other—				
O.	25,170			
R.	80	25,090	29,453	+4,363
		See sub-head A (1) (1) (1)		
A-(1)—Other Establishment A (1) (3) (3)—Special Revenue—				
New—				
O.	4,39,840			
S.	11,41,540	15,61,940	35,537	—15,26,403
R.	—19,440			
		See sub-head A (1) (1) (6)		
Other—				
O.	1,65,01,160			
R.	—25,460	1,64,75,700	2,97,10,525	+1,32,34,825
		See sub-head A (1) 1) (1)		
A (1) (4)—Establishment Charges Creditable to Other Government Departments.				
Other.		64,000	66,436	+2,436
		See sub-head A (1) (1) (1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	2	4
		Rs.	Rs.	Rs.
A (1) (6)—Pensionary Charges.				
Other—				
O.	18,80,600	18,75,000	23,47,106	+4,72,106
R.	—5,600			
		See sub-head A (1) (1) (1)		
A (2)—Establishment for open canals under the Agricultural Development Corporation—				
A (2) (1)—Open Canals Guddu Barrage Area—				
Other.		9,97,400	23,99,500	+14,02,100
		See sub-head A (1) (1) (1)		
Thal Project— B-Establishment— B (i)-Establishment for Headworks— Engineers—				
New.				
O.	5,000	13,470	5,498	—9,972
S.	8,470			
		See sub-head A (1) (1) (1)		
Other.		1,26,100	2,72,344	+1,46,244
		See sub-head A (1) (1) (1)		
B (1) (2) Executive—				
New—				
O.	16,500	1,03,000	1,80,716	+77,716
S.	86,500			
		See sub-head A (1) (1) (i)		
Other.		11,25,100	13,15,589	+1,90,489

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
B (1) (3)—Other Establishment				
B (1) (3) (1)—Medical—				
New—				
O.	150			
S.	3,070	3,220	26,699	+23,479
		See sub-head A (i)		
Other.		69,850	18,661	−51,189
		See sub-head A (1) (1) (1)		
B (1) (3) (2)-Special Revenue—				
New—				
O.	10,500			
S.	89,140	99,640	22,726	−76,914
Other.		11,81,700	12,34,663	+52,963
		See sub-head A (1) (1) (1)		
B-(1)(6)-Pensionary Charges—				
Other—				
O.	81,100			
R.	300	81,400	1,19,658	+38,258
		See sub-head A (1) (1) (1)		
Rasul Tubewell Project—				
C-Establishment—				
C-(1)-Direction—				
C-(1) (1) Chief Engineer—				
Other		1,20,800	...	−1,20,800
		See sub head A (1) (1) (1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
C (1) (3)-Superintending Engineer—				
New—				
O.	2,640			
R.	9,020	11,660	78,689	+67,029
		See sub-head A (1) (1) (1)		
Other		1,22,560	2,22,553	+99,993
		See sub-head A (1) (1) (1)		
C-(2)-Executive—				
New—				
O.	12,000			
S.	80,010	92,010	4,15,580	+3,23,570
		See sub-head A (1) (1) (1)		
Other		10,34,000	13,34,272	+3,00,272
		See sub head A (1) (1) (1)		
C-(3) (1) Medical—				
New		...	4,172	+4,172
		See sub-head A (1) (1) (1)		
Other		...	2,364	+2,364
		See sub-head A (1) (1) (1)		
C-(3) (2)-Special Return—				
New		...	1,849	+1,849
		See sub-head A (1) (1) (1)		
Other		...	2,543	+2,543
		See sub-head A (1) (1) (1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
C-(6)-Pensionary Charges—				
Other—				
O.	41,300	41,500	31,307	—10,193
R.	200			
		See sub-head A (1) (1) (1)		
Namal Dam and Canal—				
D-(1)-Establishment for Namal Dam and Canal—				
D-(1) (2)-Special Reserve—				
New—				
O.	330	730	...	—730
S.	470			
R.	—70			
		See sub-head A (1) (1) (1)		
Other—				
O.	6,870	5,640	5,275	—365
R.	1,230			
		See sub-head A (1) (1) (1)		
D-(1) (3)-Pensionary Charges—				
Other		200	...	—200
Tunsa Barrage Project—				
E-Establishment—				
E-(1)-Establishment for Headworks—				
E-(1)-Direction—				
E-(1) (3)-Superintending Engineer—				
New—				
O.	4,000	12,000	460	—11,540
S.	8,100			
R.	—1,000			
		See sub-head A (1) (1) (1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	11,22,600	1,21,900	5,296	—1,16,604
R.	—700			
		See sub-head A (1) (1) (1)		
E-(1) (2) Executive—				
New—				
O.	25,000	75,520	17,646	—57,874
S.	53,540			
R.	—3,020			
		See sub-head A (1) (1) (1)		
Other—				
O.	7,58,700	7,42,020	5,38,703	—2,03,317
R.	—16,680			
		See sub-head A (1) (1) (1)		
E-(3)-Other Establishment—				
E-(1) (3) (1)-Medical—				
New—				
O.	530	1,220	...	—1,220
S.	690			
		See sub-head A (1) (1) (1)		
Other—				
O.	13,270	11,570	1,232	—10,338
R.	—1,700			
		See sub-head A (1) (1) (1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
E-(1) (6)-Pensionary Charges—				
Other—				
O.	29,600			
R.	–600	29,000	76,418	+47,418
		See sub-head A (1) (1) (1)		
Marala Ravi Link Project—				
F-Establishment—				
F-(1) (3)-Superintending Engineer—				
New—				
O.	9,000			
S.	8,690			
R.	–3,700	13,990	...	–13,990
		See sub-head A (1) (1) (1)		
Other		1,14,300	1,52,286	+37,986
		See sub-head A (1) (1) (1)		
F-(2)-Executive—				
New—				
O.	8,000			
S.	18,020			
R.	2,040	28,060	1,818	–26,242
		See sub-head A (1) (1) (1)		
Other—				
O.	2,22,700			
R.	–2,040	2,20,660	2,48,159	+27,499
		See sub-head A (1) (1) (1)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
F-(6)-Pensionary Charges—			
Other—			
O. 11,300 R. —100	11,200	25,858	+14,658
Balloki Sulemanki Link Project—			
G-Establishment—			
G-(2)-Executive—			
New—			
O. 7,500 R. 14,680	22,180	...	—22,180
	See sub-head A (1) (1) (1)		
Other—	1,94,900	2,35,351	+40,451
	See sub-head A (1) (1) (1)		
G-(6)-Pensionary Charges—			
Other	6,500	11,200	+4,700
	See sub-head A (1) (1) (1)		
Bambanwala Ravi Badian Link Project—			
H-Establishment—			
H-(2)-Executive—			
New	...	4,196	+4,196
Other	...	3,01,814	+3,01,814
	See sub-head A (1) (1) (1)		
H-(6)-Pensionary Charges—			
Other	...	60,042	+60,042
	See sub-head A (1) (1) (1)		

Major head and sub head.	Final Grant or Appropriation.	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
Kurram Ghari Flow Irrigation Scheme--			
I-Establishment—			
I-(2)-Executive—			
Other	...	95,588	+95,588
	See sub-head A (1) (1) (1)		
I-(6)-Pensionary Charges—			
Other	...	4,447	+4,447
	See sub-head A (1) (1) (1)		
Warsak High Level Canal—			
J-Establishment			
J-(2)-Executive—			
Other	...	52,123	+52,123
	See sub-head A (1) (1) (1)		
Marginal Bund Scheme			
K-Establishment—			
K-(2)-Executive			
New—			
O. 2,150 / R. 2,210	4,360	2,153	—2,207
	See sub-head A (1) (1) (1)		
Other	26,250	46,021	+19,771
	See sub-head A (1) (1) (1)		
K-(6)-Pensionary Charges—			
Other	900	1,477	+577
	See sub-head A (1) (1) (1)		
L-Ghulam Muhammad Barrage			
L-(2)-Executive			
Other	...	6,655	+6,655
	See sub-head A (1) (1) (1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
L (6) Pensionary Charges.				
Other.		...	4,259	+4,259
		See sub-head A (1) (1) (1)		
Guddu Barrage Project— M-Establishment for Head works— M-(1) Directors— M-(1) (2) Executive.				
New—				
O.	8,450			
S.	20,170	28,620	...	−28,620
		See sub-head A (1) (1) (1)		
Other.		2,48,750	17,083	−2,31,667
		See sub-head A (1) (1) (1)		
M-(1) (3) (1)—Medical—				
New—				
O.	720			
S.	1,030	1,710	—	−1,710
R.	—40			
		See sub-head A (1) (1) (1)		
Other—				
O.	16,080	16,120	2,611	−13,509
R.	40			
M-(1) (6) Pensionary Charges.				
Other.		8,800	...	−8,800
		See sub-head A (1) (1) (1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
Guddu Barrage Project— Other than Headworks – M-(2) Establishment Other than Headworks – M-(2) (ii) Grant to Agricultural Development Corporation –				
Other		18,86,600	...	–18,86,600
		See sub-head A (1) (1) (1)		
M-Establishment— M-(1) Grant to the West Pakistan land and Water Development Board—				
New—				
O.	2,51,000			
S.	5,37,800	6,84,300	...	–6,84,300
R.	–1,04,500			
		See sub-head A (1) (1) (1)		
Other—				
O.	62,19,100			
R.	–7,48,500	54,70,600	...	–54,70,600
		See sub-head A (1) (1) (1)		

Major hnad and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
P-Hill Torrents— P (6) Establishment for Hill Torrents—				
New—				
O. S. R.	4,000 7,400 −1,040	**10,360**	**4,140**	**−6,220**
		See sub-head A (1) (1) (1)		
Other.				
O. R	90,500 −3,160	**87,340**	**81,822**	**--5,518**
		See sub-head A (1) (1) (1)		
P (6) Pensionary Charges.				
Other.		**3,000**	...	**−3,000**
		See sub-head A (1) (1) (1)		
Surrenders or Withdawals within the Grant or Appropriation—				
New—				
R	**1,32,740**	**1,32,740**	...	**−1,32,740**
Other—				
R.	11,12,560	11,12,560	...	−11,12,560
		See sub-head A (1) (1) (1)		
Total—				
New		**70,93,180**	**14,34,081**	**−56,59,099**
Other.		7,42,83,720	9,01,99,555	+1,59,15,835

The above Appropriation Account does not include the following recoveries which are adjusted in the accounts as reduction of expenditure .—

Nature of recovery	Estimated recovery	Actual recovrey	More (+) Less (-)
1	2	3	4
	Rs.	Rs.	Rs.
1. Percentage	21,100	15,866	—5,234
2. Medical Other.	1,96,600	...	—1,96,600
3. Bridge Constructions. Over undus.	1,12,500	...	—1,12,500
Total recoveries.	3,30,200	15,866	—3,14,334

NOTES

Administration of the Grant.—In the "New" sanction, the saving of Rs. 56,59,099 worked out to 77.76 per cent of the final grant as against the excess of 24.67 per cent in the previous year. The surrender of Rs. 1,32,740 reduced it to 79.37 per cent of the modified grant. In the 'other' section, the excess of Rs. 1,59,15,835 worked out to 21.58 per cent of the final grant as compared with 11.78 per cent in the previous pear. The surrender of Rs. 11,12,560 enhanced it to 23.43 per cent of the modified grant.

2. The following sub-heads represent cases of non-surrender of savings :—

New Expenditure.—A(1) (1) (1), A(1) (1) (iv), A(1) (1) (vi), A(1) (1) (2) (iv), A(1) (1) (3) (i), A(1) (2) (i), A(1) (2) (ii), A(1) (3) (1) (i), A(1) (3) (1) (ii), DG 1) (2) E(1) (3), A(1) (3) (1) (i),A(1) (3) (1) (ii), D(1) (2)-E(1) (3), E(1) (3) (1) P(1) (3) F(2) C(2) E(1) (2) and M(1) (3) (1)

Other Expenditure.—A(1) (2) (1), A(1) (1) (ii), A(1) (3) (1) (i), A(1) (3) (3), B(1) (3) C(1) (1), C(6) D(1) (3) E(1) (3), E(1) (2), E(1) (3) (1) M(1) (2) M(1) (3) (1) M(1) (6) (2) (ii) M(1) P(1) and P(6)

3. The under mentioned sub-heads indicate instances of uncovered excess :—

New Expenditure.—B(1) (2) B(1) (3) C(1) (3), C(2) C(3) (1) C(3) (2) and B(2)

Other Expenditure.—A(1) (1) (1), A(1) (1) (ii), A(1) (1) (iii) A(1) (1) (iv), A(1) (1) (v), A(1) (1) (vii), A(1) (1) (viii), A(1) (2) (ii), A(1) (2) (iii), A(1) (1) (2) (vi), A(1) (1) (3) (i), A(1) (2) (i), A(1) (3) (1) (ii), A(1) (3) (3), A(1) (4), A(1) (6), A(2) (1), B(1) (1) (3), B(1) (2), B(1) (3) (2), B(1) (6), C(1), C(2), C(3), C(3) (1), C(3) (2), E(1) (6), F(3) (3), P(2) F(6) G(2) G(6), H(2) H(6) (1) (2) I(6) J(2) K(2) K(6) L(2) and L(6)

4. In view of ultimate saving under the following sub-heads, the additional provision obtained through Re-appropriation, Contingency Item or Supplementary grants were wholly or party necessary :—

New Expenditure.—A(1) (1) (1), A(1) (1) (ii), A(1) (1) (iii), A(1) (1) (iv), A(1) (1) (v), A(1) (1) (vi), A(1) (1) (vii), A(1) A(1) (viii), A(1) (2) (1), A(1) (1) (vi), A(1) (1) (2) (iii), A(1) (1) (2) (iv), A(1) (1) (3) (i), A(1) (2) (1), A(1) (3) (1) (1), A(1) (3) (1) (ii), A(1) (3) (3), B(1) (1) (3), B(2) (3) (2), C(6) E(1) (3), E(1) (2), E(1) (3) (1), F(1) (3), F(2) C(2) M(1) and P(1)

Other Expenditure.—A(1) (2) (ii)

5. The following sub-heads show cases of injudicious surrender causing excess over allotment :—

Other Expenditure.—A(1) (1) (vii) and A(1) (1) (2) (iii).

6. The figures of actual expenditure were not confirmed by the Department.

7. *Prorata Distribution of Establishment Charges.*—(i) In an Irrigation division, works of different classes chargeable to Capital and Revenue and other heads of account are executed. The establishment of the division supervises the construction and maintenance of all such works. It is not possible to calculate with any degree of accuracy the time spent by such establishment on the supervision of each class of work and to apportion their pay, leave salary etc, between different heads of account according to the time spent. To arrive at the best approximation the general principles adopted for regulating the establishment charges are :—

(a) That the entire establishment charges of a division are in the first instance booked under a single major head of account.

(b) That before closing the accounts of the year, the Audit Office apportions the establishment charges of the whole province in the Irrigation Department amongst the major heads to which the cost of work is charged in proportion to the work outlay : and

(c) That in cases where this annual adjustment is unsuitable, recovery of cost is effected in the account of the division by levying a percentage rate on the works outlay from time to time.

(ii) For the purpose of prorata distribution of establishment charges as in (b) above, charges on special establishment employed solely on particular works are charged to the major heads under which those works are clasified *i.e.* the cost of Deputy Collectors, Zilladars etc ; in the Irrigation Department employed on the management and assessment of Irrigation Revenue is charged to the Major Head XVII-and Deduct Working Expenses. At the end of the year, the gross establishment charges minus the special establishment and percentage recoveries are distributed under prorata as stated above.

(iii) The Provision in the budget estimate of establishment charges under the various heads of account is made on the same basis. Since, however, the grant under works varies according to the circumstances during the course of the year, actual

establishment charges under each major head apportioned in the manner indicated above do not give any useful comparison with the budget grant. Accordingly, in the Appropriation Accounts the establishment charges as a whole are compared with the total budget grant.

8. Prorata Distribution of establishment and pensionary charges of Irrigation Department for the year 1969-70.

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1	2	3	4
	Rs.	Rs.	Rs.
1. XVII-A-(2)-Productive—			
New	...	39,771	
Other	4,13,71,460	5,50,93,433	+1,37,61,744
2. XVII-A-(2)-Un-productive—			
New	...	37,807	
Other	31.99,390	44,10,488	+12,48,905
3. 18-Other Revenue—			
New	...	1,00,680	
Other	15,51,870	1,78,85,731	+1,64,34,541
4. 63-B-Development—			
New	...	30,715	
Other	72,73,990	3,86,795	–68,56,480
5. 68-A-(1)-Productive—			
New	...	8,67,884	
Other	55,72,690	1,14,29,315	+67,24,509
6. 68-A-(2)-Un-productive—			
New	...	3,54,660	
Other	13,28,040	9,74,841	–1,461
Total —			
New	...	14,31,517	
Other	6,02,87,440	9,01,80,603	+3,13,24,680

Note : –The establishment charges relating to the head "Incharge of Civil Officers" have not been included as these have no concern with the prorata distribution.

2. Break up of the figures of final grant into "New" and Other" was not made available by the Department.

9. *Comparison of Establishment Charges with Works Expenditure in the Irrigation Department.*—The table given below compares the establishment charges (excluding pensionary charges) with the works expenditure. The works expenditure may normally be divided into three heads viz. Capital Extension and Improvements and Maintenance and Repairs, but it is only the last head which is of importance for the purpose of the said compaison. The reasons that there is certain minimum establishment required for the proper maintenance and running of canals and this establishment might as well be able to carry out "Extension and Improvements" and even Capital Works, heavy additional expenditure on extension and Improvement and on Capital Works would, therefore, alone justify substantial addition to the minimum establishment.

The figures given below exclude the expenditure on Revenue works charged to the Major head "18-Ordinary Revenues" both under establishment and works while the expenditure under establishment excludes also that on purely revenue establishment :—

Open Canals

(*Figures in each case are in thousands*)

Year	Maintenance and Repairs	Extension and Improvement	Capital	Total	Establishment expenditure	Percentage
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
1965-66	6,45,35	21,39	–94,91	5,72,83	2,98,82	52·17
1966-67	6,44,59	51,88	5,43,99	12,40,46	3,68,89	29·74
1967-68	6,84,98	50,34	4,74,41	12,09,71	1,06,60	8·81
1968-69	5,34,33	26,72	2,72,20	8,33,15	4,29,34	51·53
1969-70	10,01,48	47,89	20,42,26	30,91,63	5,59,71	18·10

The above table compares the establishment charges (excluding pensionary charges) with the works expenditure for the last fives years. The percentage during the year is lower than that of the previous year.

Haveli Project

Year	Maintenance and Repairs	Extension and Improvement	Capital	Total	Establishment expenditure	Percentage
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
1965-66	14,22	22	10,01	24,45	15,40	62.98
1966-67	15,12	1,22	4,43	20,77	16,46	79.25
1967-68	16,67	58	14,02	31,27	9,45	30.22
1968-69	21,52	1,84	8,88	32,24	15,36	47.64
1969-70	23,45	1,59	11,52	36,56	23,53	64.36

The Haveli Project was started during 1937-38. Its construction estimate was closed on the 30th September, 1939 and the Revenue Account was opened from Ist April, 1939. The above table compares the establishment charges (excluding pensionary charges) with the works expenditure for the last five year. The percentage during the year is higher than that of the previous year.

Thal Project

Year	Maintenance and Repairs	Extension and Improvement	Capital	Total	Establishment expenditure	Percentage
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
1965-66	3,40	...	1	3,41	3,74	109.68
1966-67	4,78	40	...	5,18	5,28	101.93
1967-68	11,02	1,68	6,50	19,20	86	4.48
1968-69	48,86	45	38,87	88,16	11,00	12.51
1969-70	55,71	55	45,03	1,01,29	45,87	45.29

The Thal project was started during the year 1939-40. The revenue Account of a portion of this project was opened in 1946-47. The above table compres the

establishment charges (excluding pensionary charges) with the works expenditure for the last five years. The percentage during the year is higher of the previous year.

Rasul Tubewell Project

Year	Maintenance and Repairs	Extension and Improvement	Capital	Total	Establishment expenditure	Percentage
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
1965-66	39,63	...	−10	39,63	14,17	35.85
1996-67	30,91	...	20,07	50,98	22,52	44.17
1967-68	30,43	...	21,39	51,82	13,96	26.94
1968-69	24,93	...	13,89	38,82	8,52	22.21
1969-70	36,74	...	—2,28	34,46	9,80	28.44

The Rasul Tubewell Project was formed into an independent unit with effect from the accounts of the year 1945-46. Under the scheme tubewells are being installed on the main channels of canals where the spring level is 10 feet below ground level. The above table compares the Establishment charges (Excluding pensionary charges) with the works expenditure for the last five years. The percentage during the year is higher than that of the previous year.

Bambanwala Ravi Bedian Link Project

Year	Maintenance and Repairs	Extension and Improvement	Capital	Total	Establishment expenditure	Percentage
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
1965-66	11,13	...	84	11,97	9,20	76.86
1966-67	17,35	...	3,00	20,35	7,14	35.09
1967-68	24,81	...	39	25,20	11,13	43.39
1968-69	31,77	...	3	31,80	14,75	46.38
1969-70	43,27	...	34,49	77,76	20,31	26.12

The Bambanwala Ravi Link Project was started during the year 1947-48 (after partition). Capital expenditure was, however, incurred with effect from the

year 1948-49. The above table compares the establishment charges (excluding pensionary charges) with the works expenditure for the last five years. The percentage during the year is lower than that of the previous year.

Balloki Sulemanki Link Project

Year	Maintenance and Repairs	Extension and improvement	Capital	Total	Establishment expenditure	Percentage
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1965-66	2,52	...	74	3,26	3,06	93.87
1966-67	2,83	...	11,14	13,97	22	1.57
1967-68	4,58	21	33	5,12	1,78	34.76
1968-69	5,17	...	4,39	9,56	1,86	19.46
1969-70	5,46	3	26,33	31,82	4,36	13.70

Balloki Sulemanki Link Project was started during the year 1951-52. The above table compares the establishment charges (excluding pensionary charges) with the works expenditure for the last five years. The percentage during the year is lower thad that of the previous year.

Tounsa Barrage Project

Year	Maintenance and Repairs	Extension Improvement	Capital	Total	Establishment expenditure	Percentage
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
1965-66	12,17	...	36,82	48,99	7,35	15
1966-67	11,50	...	38,06	49,56	5,18	10.45
1967-68	24,44	2	62,95	91,41	5,07	9
1969-70	30,96	...	47,83	78,79	19,28	24.47

The Tounsa Barrage Project was started during the year 1951-52. The above

table compares the establishment charges for the last five years. The percentage during the year is higher than that the previous year.

Shahpur Branch Praject

Year	Maintenance and Repairs	Extension Improvement	Capital	Total	Establish-ment expenditure	Percentage
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
1965-66	...	...	1,12	1,12	...	...
1966-67	...	...	1,07	1,07	1	0.92
1967-68	...	...	15	15	...	...
1968-69	...	...	2	2	...	...
1969-70	...	...	2	2	...	...

The Shahpur Branch Project was started during the year 1951-52.

Marala Ravi Link Project

Year	Maintenance and Repairs	Extension Improve-ment	Capital	Total	Establish-ment expenditure	Percentage
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
1965-66	5,64	...	...	5,64	6,06	1,07.45
1966-67	8,16	...	1,05	9,21	4,30	46.69
1967-68	7,93	...	—5	7,88	7,49	95.05
1968-69	11,97	1	4,74	16,72	2,84	38.53
1969-70	12,39	...	3,32	15,71	8,55	54.42

The Maral Ravi Link Project was started during 1953-54. The above table compares the establishment charges (Excluding pensionary charges) with the works

expenditure for the last five years. The percentage during the year is higher than that of the previous year.

Lloyd Barrage Unified System

Year	Maintenance and Repairs	Extension and Improvement	Capital	Total	Establishment expenditure	Percentage
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
1965—66	1,37,02	14,58	41,96	1,93,56	83,02	42·89
1966—67	1,59,38	10,56	45,69	2,15,63	74,54	34·57
1967—68	1,26,13	16,37	1,26,44	2,68,94	79,89	29·31
1968—69	1,22,61	12,82	69,25	2,11,68	31,10	14·69
1969—70	2,30,70	30,50	2,18,78	4,79,98	15,76	3·21

The execution of Lloyds Barrage Unified system was started in the year 1923. The above table compares the establishment charges (Excluding pensionary charges) for the last five year. The percentage during the year is lower than that of the previous year.

Warsak High Level Canal

Year	Maintenace and Repairs	Extension and Improvement	Capital	Total	Establishment expenditure	Percentage
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
1965—66	...	...	22,62	22,62	3,32	14.68
1966—67	...	...	17,15	17,15	3,74	21.81
1967—68	17,26	...	22,55	39,81	12,97	32.58
1968—69	17,95	...	5,51	23,46	10,73	45.73
1969—70	13,76	40	10,38	24,54	46	1.88

This scheme was started during the financial year 1948-49. The above table compares the establishment charge (Excluding pensionary

expenditure for the last five years. The percentage during the year is lower that of the previous year.

Chinot Dam Project

Year	Maintenance and Repairs	Extension and Improvement	Capital	Total	Establishment expenditure	Percentage
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
1956—66	...	...	...	...	...	...
1966—67	...	...	...	...	...	...
1967—68	...	...	...	...	...	...
1968—69	...	...	...	...	...	...
1969—70	...	...	...	...	...	...

The Chinot Dam Project was started during the year 1954-55.

Ghulam Mohammad Barrage

Year	Maintenance and Repairs	Extension and Improvement	Capital	Total	Establishment expenditure	Percentage
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
1965—66	...	...	8,29	8,29	17	2·05
1966—67	...	...	63,00	63,00	38	·60
1967—68	7,30	...	4,30	11,60	4,38	37·76
1968—69	9,21	...		8,21	75	8·14
1969—70	11,20	...	15,22	26,42	1,59	6·02

The execution of Ghulam Mohammad Barrage (Lower Sind Barrage) was started during the year 1947. For giving assured water supply to 33,90,430 acres

of the Indus Delts. The above table compares the estabiisement charges (excluding pensionary charges) with the works expenditure for the last five years. The percentage during the year is higher than that af the previous year.

Kurram Garhi Irrigation Project

Year	Maintenance and Repair	Extension and Improvement	Capital	Total	Establishment expenditure	Percentage
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
1965—66	5,95	...	23,44	29,39	9,96	33·89
1966—67	6,28	...	12,96	19,24	9,44	49·06
1967—68	5,36	70	31,26	37,32	2,79,08	74.45
1968—69	6,15	...	16,08	22,23	3,73	16.78
1969—70	6,34	...	16,01	22,35	1,64	7.34

The execution of this scheme was commenced from the financial year 1949-50. The above table compares the establishment charges (excluding pensionary charges) with the works expenditure for the last five years. The percentage during the year is lower than that of the previous year.

Tubewells in Kohat District

Year	Maintenance and Repairs	Extension and Improvement	Capital	Total	Estimate expenditure	Percentage
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
1965—66	...	...	...	...	...	...
1966—67	24	...	...	24	...	83·33
1967—68	...	...	...	...	...	...
1968—69	3	...	...	3	2	66.66
1969—70	...	...	...	...	...	...

The execution of this scheme was commenced from the finacial year 1949-50. The above table compares the establishment charges (excluding pensionary charges)

with the works expenditure for the last five years.

Kheshki Lift Irrigation Scheme

Year	Maintenance and Repairs	Extension and Improvement	Capital	Total	Establishment expenditure	Percentage
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
1965–66	2,10	3	1	2,14	2	·93
1966—67	2,26	14	...	2,40	1,86	77·5
1967–68	2,00	5	14,00	16,05	1,52	9·48
1968—69	2,25	...	9,37	11,62	1,34	11·53
1969—70	2,84	...	1,86	4,70	1	...

The work on this scheme was started during the financial year 1948-49. The above table compres the establishment charges (Excluding pensionary charges) with the works expenditure for the last five years. The percentage during the year is lower than that of the previous year.

Gari Ismail Lift Irrigation Scheme

Year	Maintenance and Repairs	Extnsion and Improvement	Capital	Total	Establishment expenditure	Percentage
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
1965—66	...	...	...	...	...	...
1966—67	10	...	...	10	8	80·
1967—68	11	...	...	11	8	72·73
1968—69	23	...	...	23	13	56·52
1969—70	12	...	...	12	...	...

The scheme was started during the financial year 1949-50. The above table compares the establishment charges (excluding pensionary charges) with the works expenditure for the year last five years.

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
22-Interest on Debt and other Obligations—			
Interest on Ordinary Debt—			
Interest on Permanent Loans—			
A-1-Interest on Permanent Loans—			
A-1-(1)-Interest on Loans in Course of Discharge	...	*25*	+*25*
	Due to expenditure being of fluctuating nature for which accurate estimation is not possible.		
A-1 (4)-Interest on West Pakistan Loan, 1967 (4 per cent)	...	*100*	+*100*
	See sub-head A-1-(1)		
A-1 (6)-Interest on West Pakistan Loan, 1969	*10,65,020*	*10,59,442*	–*5,578*
A-1-(7)-Interest on Compensation Bonds—			
O. *3,00,000* R. –*1,00,000*	*2,00,000*	*7,93,653*	+*5,93,653*
	See sub-head A-(1) (1)		
A-1 (8)-Interest on $4\frac{1}{4}$ % West Pakistan Loan, 1970	*34,67,930*	*34,86,767*	+*18,837*
A-1 (9)-Interest on $4\frac{1}{2}$% West Pakistan Loan, 1971	*37,98,310*	*37,14,269*	–*84,041*
	See sub-head A- 1 (1)		
A-1 (10)-Interest on 5.25% West Pakistan Loan, 1972	*79,77,250*	*80,65,674*	+*88,424*
	See sub-head A-(1) (1)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1	2	3	4
	Rs.	Rs.	Rs.
A-1 (11)-Associated Cement Government of West Pakistan	*2,69,000*	*2,69,000*	...
A-1 (12)-Interest on 5½% West Pakistan Loan, 1973	*1,05,20,030*	*1,01,82,190*	*—3,37,840*
	See sub-head A-(1) (1)		
A-1 (13)-Interest on 5½% West Pakistan Loan, 1976	*24,38,620*	*23,72,475*	*—66,145*
	See sub-head A-1 (1)		
A-1 (14)-Interest on 5½% West Pakistan Loan 1977.	*46,93,030*	*1,07,661*	*—45,85,369*
	See sub-head A-1 (1)		
A-1 (15)-Interest on 5½% West Pakistan Loan, 1978			
O. *13,78,260* / *C.* *24,95,730*	*38,73,990*	*87,31,735*	*+48,57,745*
	See sub-head A-1 (1)		
A-1 (16)-Interest on A.D.C. Debentures—			
O. *55,25,000* / *R.* *—3,780*	*55,21,220*	*55,21,216*	*—4*
Rounding.	*50*	...	*—50*
A-3-Floating Loans—			
A-3- (2)-Interest on Other Floating Loans—			
O. *3,53,00,000* / *C.* *18,74,570* / *R.* *4,22,630*	*3,75,97,200*	*3,31,15,092*	*—44,82,108*
	Explanation not furnished by the Department.		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
A-4-Other Items—			
A-4 (1)-Management of Debt—			
O. 1,35,000 / *R.* 2,730	*1,37,730*	*68,926*	*−68,804*
	See sub-head A-3 (2)		
A-4 (2)-Expenditure connected with the Issue of New Loans	*1,50,000*	...	*−1,50,000*
	Due to non-receipt of bills from the State Bank of Pakistan.		
A-4 (3)-Miscellaneous—			
O. 1,000 / *R.* 3,870	*4,870*	*10,39,236*	*+10,34,366*
	See sub-head A-3 (2)		
A-5-Interest on Loans taken from the Central Government—			
A-5-(1)-Rupees Debt—			
A-5-(1)-Interest on Cash Development Loans—			
A-5-(1) (1)-Interest on Consolidated Debt.	*2,12,73,480*	*2,12,73,000*	*—480*
A-5-(1) (2)-Suspended Interest on Consolidated Debt	*2,00,00,000*	*2,00,00,000*	...
A-5-(1) (3)-Interest on Development Loan 1961-62 (Including Small Saving Scheme Loan)	*1,25,93,560*	*1,25,94,000*	*+4 0*
A-5-(1) (4)-Interest on Loans for Agricultural Schemes, 1961-62	*13,17,290*	*13,17,000*	*—290*
A-5-(1) (5)-Interest on Loan for Development Schemes, 1962-63	*1,94,90,260*	*1,94,90,000*	*—260*

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1	2	3	4
	Rs.	Rs.	Rs.
A-5 (1) (6)-Interest on Loan for Construction of Lahore Stadium	*29,930*	*30,000*	*+70*
A-5 (1) (7)-Interest on Loan for Development Schemes, 1963-64	*3,20,28,680*	*3,20,29,000*	*+320*
A-5 (1) (8)-Interest on Loans for Development Schemes, 1964-65	*2,56,38,600*	*2,56,39,000*	*+400*
A-5 (1) (9)-Interest on Loan for Development Schemes, 1965-66	*81,05,220*	*81,05,000*	*—220*
A-5 (1) (10)-Interest on Devevlopment Loan for P.I.D.C. Projects transferred to W.A.P.D.A.	*21,89,420*	*21,89,000*	*—420*
A-5 (1) (11)-Interest on Flood Relief Loan for Hyderabad	*97,500*	*98,000*	*+500*
A-5 (1) (12)-Interest on Loan for Development Schemes, 1966-67	*1,64,48,520*	*1,64,49,000*	*+480*
A-5 (1) (13)-Interest on Loan for Development Schemes, 1967-68	*3,07,14,900*	*3,07,15,000*	*+100*
A-5 (1) (14)-Interest on Loan for Development Schemes, 1968-69— O. *5,18,72,500*; R. *—11,82,690*	*5,06,89,810*	*5,06,18,435*	*—71,375*
A-5 (1) (15)-Interest on Loan for Development Schemes, 1969-70 O *2,61,00,000*; R. *1,61,69,000*	*4,22,69,000*	*4,40,83,000*	*+18,14,000*
	Due to more recovery having been made by the Central Government than provided.		
A-5 (1) (16)-Interest on P.I.D.C. Loan	*1,70,94,750*	*1,70,95,000*	*+250*

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
A-5 (1) (17)-Interest on Loan for adjustment of Food Advances	*1,14,22,130*	...	*—1,14,22,130*
	See sub-head A-3(2)		
A-5 (2)-Interest on Rupee Foreign Aid Loans—			
A-5 (2)-(i)-Interest on U.S. Aid Counterpart Fund Loans—			
A-5 (2) (i) (2)-Interest on Loan AID-391-G-009	*10,39,630*	*10,38,843*	*—787*
A-5 (2) (i) (2)-Interest on Loan AID-391-G-026— *O.* *27,03,120* *R.* *1,500*	*27,04,620*	*27,03,098*	*—1,522*
A-5 (2) (i) (3)-Interest on Loan AID-391-G-028	*2,240*	*2,290*	*+50*
A-5 (2) (i) (4)-Interest on Loan AID-391-G-040	*14,79,830*	*14,79,837*	*+7*
A-5 (2) (i) (5)-Interest on Loan AID-391-G-047— *O.* *12,34,320* *R.* *—2,000*	*12,32,320*	*12,33,107*	*+787*
A-5 (2) (i) (6)-Interest on Loan AID-391-G-065— *O.* *14,51,520* *R.* *—240*	*14,51,280*	*14,51,213*	*—67*

Major-head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
A-5 (2) (i) (7)-Interest on Loan AID-391-G-120—			
O. *13,19,560* *R.* *2,070*	*13,21,630*	*13,21,645*	*+15*
A-5 (2) (i) (8)-Interest on Loan AID-391-G-122			
O. *5,90,190* *R.* *410*	*5,90,600*	*5,90,195*	*—405*
A-5 (2) (i) (9)-Interest on Loan AID-391-G-132	*18,90,000*	*18,90,000*	...
A-5 (2) (i) (10)-Interest on Loan AID-391-G-133	*2,51,000*	*2,51,000*	...
A-5 (2) (ii)-German Counterpart Fund Loans—			
A-5 (2) (ii) (1)-Interest on Loan for 1964-65	*95,000*	*95,000*	...
A-5 (2) (ii) (2)-Interest on Loan for 1965-66	*13,79,850*	*13,80,000*	*+150*
A-5 (2) (ii) (3)-Interest on Loan for 1966-67	*12,50,000*	*12,50,000*	...
A-5 (2) (ii) (4)-Interest on Loan for 1967-68	*12,00,000*	*12,00,000*	...
A-5 (2) (iii) (5)-Interest on Loan for 1968-69	*25,00,000*	*25,00,000*	...
A-5 (2) (ii) (6)-Interest on Loan for 1969-70—			
O. *6,25,000* *R.* *6,25,000*	*12,50,000*	*12,50,000*	...

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
A-5 (3)-Interest on Foreign Loans in the forms of Equipment etc.—			
A-5 (3) (1)-Interest on Loan received upto 1960-61	*14,04,090*	*74,07,654*	*+60,03,564*
	See sub-head A-3 (2)		
A-5 (3) (2)-Interest on Loan for 1962-63	*4,46,280*	*4,46,000*	*—280*
A-5 (4)-Other Items— Return payable by the Pakistan Western Railway— *O.* *5,05,75,000* *R.* *6,46,000*	*5,12,21,000*	*5,12,21,000*	...
A-5 (5)-Interest on Foreign Exchange Loans—			
A-5 (5) (1)-Interest on Foreign Exchange Loan for Railway—			
Loan received upto 30th June, 1962	...	*26,46,199*	*+26,46,199*
	Due to recovery having been made by the Federal Government for which no funds were provided.		
A-5 (5) (i) (2)-Interest on I.B. 180-Pak— *O.* *27,49,000* *R.* *—2,10,000*	*25,39,000*	*25,51,905*	*+12,905*
A-5 (5) (i) (3)-Interest on I-B-241-Pak— *O.* *9,60,000* *R.* *—27,000*	*9,33,000*	*9,36,034*	*+3,034*

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
A—5 (5)(i)(4)—Interest on D.L.F. Loan No. 105—				
O.	*18,95,000*	*18,89,000*	*18,88,920*	*−80*
R.	*−6,000*			
A—5 (5)(i)(5)—Interst on D.L.F. Loan No. 186—				
O.	*6,45,000*	*6,44,000*	*6,44,779*	*+779*
R.	*−1,000*			
A—5(5)(i)(6)—Interest on 4th U.K. Credit—				
O.	*13,56,000*	...	...	...
R.	*−13,56,000*			
A—5(5)(i)(7)—Interest on D.L.F. Loan No. 20—				
O.	*9,30,000*	*9,29,000*	*−1,06,086*	*−10,35,086*
R.	*−1,000*			
		Due to refund of excess recovery of interest by the Federal Government during 1966-67.		
F—5(5)(i)(8)—Interest on Ist German F—25—				
O.	*1,68,000*	*2,32,000*	*2,32,152*	*+152*
R.	*64,000*			
Loans negotiated upto 30th June, 1962 and received late—				
A—5(5)(i)(9)—Interest on I—B—320—Pak—				
O.	*40,00,000*	*40,60,000*	*40,59,628*	*−372*
R.	*60,000*			

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
A—5(5)(i)(10)—Interest on Aid Loan No. 45—				
O.	*8,03,000*	*8,01,000*	*4,24,600*	*−3,76,400*
R.	*−2,000*			
		See sub-head A—5 (5)(i)(7)		
A—5(5)(i)(11)—Interest on Exim Bank—1984—A—				
O.	*6,89,000*	*6,86,000*	*6,84,850*	*−1,150*
R.	*−3,000*			
A—5(5)(i)(12)—Interest on 2nd German Credit. (AL—51).				
O.	*4,43,000*	*5,57,000*	*5,58,757*	*+1,757*
R.	*1,14,000*			
Loans negotiated and received after 30th June, 1962—				
A—5(5)(i)(13)—Interest on AID Loan No. 070—				
O.	*5,01,000*	*5,02,000*	*5,00,030*	*−1,970*
R.	*1,000*			
A—5(5)(i)(14)—Interest on German Credit (AL—88)—				
O.	*11,17,000*	*12,10,000*	*12,13,053*	*+3,053*
R.	*93,000*			

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
A—5(5)(i)(17)—Interest on German Credit—VI—AL—137—				
O.	*11,65,000*	*12,93,000*	*13,01,425*	*+8,425*
R.	*1,28,000*			
A—5(5)(i)(19)—Interest on I.D.A. Credit—57—Pak—				
O.	*8,75,000*	*8,70,000*	*7,98,887*	*−71,113*
R.	*−5,000*			
		See sub-head A—5(5)(i)(7)		
A—5(5)(i)(20)—Interest on AID—85—				
O.	*2,39,000*	*2,14,000*	*2,07,308*	*−6,692*
R.	*−25,000*			
		See sub-head A—5(5)(i)(7)		
A—5(5)(i)(24)—Interest on World Bank Loan (£ 13·5 Million) 496—Pakistan—				
O.	*33,47,000*	*21,32,000*	*20,50,963*	*−81,037*
R.	*−12,15,000*			
		Due to less recovery having been made by the Federal Government than estimated.		
A—5(5)(i)(25)—Interest on AID—391—H—106—				
O.	*2,97,000*	*2,30,000*	*2,30,365*	*+365*
R.	*−67,000*			

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
A—5(5)(i)(27)—Interest on AID Loan No. 129—			
O. *3,59,000* / *R.* *-3,59,000*	...		
A—5(5)(i)(28)—Interest on New I.B.R.D. Loan under Negotiation—			
O. *4,59,000* / *R.* *—4,59,000*	...		
A—5 (5)(i) (31)—I.B.R.D.—621—Pakistan—			
R. *2,45,000*	*2,45,000*	*2,44,683*	*-317*
A—5(5)(i) (32)—German-AL-488—			
R. *1,44,000*	*1,44,000*	*1,90,293*	*+46,293*
	Due to more recovery having been made by the Federal Government than provided.		
A—5(5)(ii)-Interest on Foreign Exchange Loans to W.A.P.D.A.—			
A—5(5)(ii)(1)—Interest on D.L.F. AID Loan No. 391-H-069	*2,01,000*	*2,01,175*	*+175*
A—5(5)(ii)(2)—Interest on AID Loan No. 391-H-72	*1,68,000*	*1,68,233*	*+233*
A—5(5)(ii)(3)—Interest on D.L.F. AID No. 391-H-083—			
O. *5,49,000* / *R.* *12,000*	*5,61,000*	*5,61,220*	*+220*

Major head and sub-head		Final Grant or Appropriations	Actual expenditure	Excess (+) Saving (—)
1		2	3	4
		Rs.	Rs.	Rs.
A-5 (5) (ii) (4)-Interest on I.D.A. No. 22-Pakistan for Khairpur—				
O.	*5,56,000*	*4,55,000*	*4,25,136*	*+136*
R.	*—1,01,000*			
A-5 (5) (ii) (5)-Interest on AID Loan No. 391-H-090 for Power Distribution Project—				
O.	*3,64,000*	*3,97,000*	*4,12,984*	*+15,984*
R.	*33,000*			
		Due to fluctuation in rate of conversion of Pakistan Rupees into foreign currency, which could not be foreseen.		
A-5 (5) (ii) (6)-Interest on 5th U.K. Credit for Machinery Pool Organization—				
O.	*1,57,000*	*3,71,000*	*3,75,738*	*+4,788*
R.	*2,14,000*			
		See sub-head A 5 (5) (i) 32 German Al-988.		
A-5 (5) (ii) (7)-Interest on 6th U.K. Credit for Hyderabad Power Station—		*6,18,000*	*8,09,132*	*+1,91,132*
		See sub-head A 5 (5) (i) 32 German Al-488		
A-5 (5) (ii) (8)-Interest on 86·75 Million Loan for Lower Thal Salinity Control (Al-182)—				
O.	*4,72,000*	*4,33,000*	*4,22,520*	*—10,480*
R.	*—39,000*			
		See sub-head A 5 (5) (i) (24),		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
A-5 (5) (ii) (9)-Interest on 83,375 Million Loan for Multan—Faisalabad 2nd Circuit—(Al-170)—				
O.	*2,21,000*			
R.	*15,000*	*2,36,000*	*1,23,105*	*–1,12,895*
		See sub-head A.5 (5) (i) (24)		
A-5 (5) (ii) (10)-Interest on AID—391-H-055 for Scarp II—				
O.	*3,33,000*			
R.	*—1,000*	*3,32,000*	*3,31,458*	*–542*
A-(5) (5) (ii) (11)-Interest on AID—391-H-088-for Machinery Pool Organization—				
O.	*2,16,000*			
R.	*–4,000*	*2,12,000*	*2,12,254*	*+254*
A-5 (5) (ii) (13)-Interest on Loan for Mangla Transmission Inter—Connection-391-H-102—				
O.	*3,05,000*			
R.	*26,000*	*4,31,000*	*3,24,242*	*–6,758*
A-5 (5) (ii) (14)-Interest on Loan for General Investigation and Consulting Service-391-H-107—				
O.	*2,51,000*			
R.	*–38,000*	*2,13,000*	*2,13,260*	*+260*

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess(+) Saving(−)
1	2	4	4
	Rs.	Rs.	Rs.
A-5 (5) (ii) (15)-Interest on AID Loan No. 391-H-087 for SCARP-2-B Chaj Doab— O. *1,51,000* R. *−38,000*	*1,13,00*	*1,13,337*	*+337*
A-5 (5) (ii) (16)-Interest on Swiss Loan for Mangla Transmission Unit—IV	*90,000*	*69,656*	*−20,344*
	See sub-head A 5 (5) (i) (24)		
A-5 (5) (ii) (18)-Interest on 5th Year Credit for Mangla Unit-IV— O. *5,55,000* R. *−30,000*	*5,25,000*	*12,27,224*	*+7,02,224*
	See sub-head A (i)		
A-5 (5) (ii) (19)-Interest on AID-391-H-126-for 2nd Mangla Dam Transmission Loans— O. *71,000* R. *−39,000*	*32,000*	*32,313*	*+313*
A-5 (5) (ii) 20)-Interest on AID Loan under Negotiation— O. *26,000* R, *−26,000*	...	...	...
A-5 (5) (ii) (21) Interest on German Loan under Negotiation— O. *87,000* R. *−87,000*	...	...	...

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
A-5 (5) (ii) (22) Al-495—				
R.	*5,000*	*5,000*	...	*-5,000*
		Due to no recovery of interest having been made by the Federal Government.		
A.5 (5) (iii)-Interest on Foreign Exchange Loans to Other Bodies—				
A-5 (5) (iii) (1)-Interest on 4th year Credit for extension of Faisalabad Chemical and Fertilizer Plant and Degari Coal Mines of W.P.I.D.C.—				
O.	*2,35,000*			
R.	*-2,000*	*2,33,000*	*2,33,924*	*+924*
A-5 (5) (iii) (2)-Interest on N.I. Bank Loan for Multan Fertilizer Factory (W.P.I.D.C.)		*1,51,000*	*1,50,859*	*-141*
A-5 (5) (iii) (3)-Interest on N.I. Bank Loan for Karachi Shipyard (W.P.I.D.C.)—				
O.	*1,33,000*			
R.	*1,08,000*	*2,41,000*	*2,40,844*	*-156*
A-5 (5) (iii) (4)-Interest on Swiss Loan for Machine Tool Factory (W.P.I.D.C.)—				
O.	*13,41,000*			
R.	*-31,000*	*13,10,000*	*9,41,627*	*-3,68,373*
		See sub-head A 3 (2)		
A-5 (5) (iii) (5)-Interest on 4th year Credit for Daud Khel Fertilizer Plant (W.P.I.D.C.)—				
O.	*4,08,000*			
R.	*-16,000*	*3,92,000*	*3,92,388*	*+388*

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
A-5 (5) (iii) (6)-Interest on 5th Yen Credits for Cement Factories	*3,31,000*	*3,32,895*	*+1,895*
A-5 (5) (iii) (7)-Interest on AID-391-H-60-Loan for Operation of SCARP-I (Land and Water)—			
O. *23,000* / *R.* *—2,000*	*21,000*	*20,729*	*—271*
A-5 (5) (iii) (8)-Interest on IDA Credit-106-Pak-for L.I.T.			
O. *76,000* / *R.* *—54,000*	*22,000*	*21,798*	*—202*
A-5 (5) (iii) (9)-Interest on Swedish Credit-106-Pak-for L.I.T—			
O. *1,22,000* / *R.* *—75,000*	*47,000*	*27,171*	*—19,829*
	See sub-head A-5 (5) (1) (24)		
A-5 (5) (iii) (10)-Interest on 5th U.K. Credit (WPRTC)—			
O. *2,38,000* / *R.* *2,92,000*	*5,30,000*	*5,68,235*	*+38,235*
	See sub-head A-5 (5) (ii) (5)		
A-5 (5) (iii) (12)-Interest on I.D.A. Credit No. 30-Pak for S.I.C.			
O. *2,30,000* / *R.* *—42,000*	*1,88,000*	*1,15,033*	*—72,967*
	See sub-head A-5 (5) (i) (24)		

Major head and sub-head	Final Grant or Appropriation	Acutal expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
A-5 (5) (iii) (13)-8th Yen Credit for Cement Factories-(AC)—			
O. *56,000* / *R.* *—7,000*	*49,000*	...	*—49,000*
	See sub-head A-5 (5) (iii) (22)-AL		
A-5 (5) (iii) (14)-Interest on German Loan under Negotiation—			
O. *27,000* / *R.* *—27,000*	...	...	...
A-5 (5) (iii) (15)-Interest on 6th Yen Credit (AC)—			
O. *11,19,000* / *R.* *—3,44,000*	*7,75,000*	*4,84,252*	*—2,90,748*
	See sub-head A-5 (5) (i) (24)		
A-5 (5) (iii) (16) Swiss Loan of S.W.F.	...	*10,592*	*+10,592*
	See sub-head A-3 (2)		
A-5 (5) (iv)-Interest on Other Foreign Exchange Loans—			
A-5 (5) (iv) (1)-Interest on I.D.A. Credit No. 50-Pak-for Education Projects—			
O. *1,83,000* / *R.* *—52,000*	*1,31,000*	*1,31,230*	*+230*

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
A-5 (5) (iv) (2)-Interest on AID-391-H-079-Loan for Urban Water Supplies Schemes—			
O. 52,000 / *R.* 4,000	*56,000*	*54,316*	*−1,684*
A-5 (5) (iv) (iv) (3)-Interest on 8,16,800 Million Loan for Lahore-Multan Road-Loan No. 391-H-103—			
O. 22,000 / *R.* 3,000	*25,000*	*24,559*	*−441*
A-5 (5) (iv) (4)-Interest on I.D·A. Credit No. 54.Pak for Highways Projects—			
O. 5,70,000 / *R.* −1,48,000	*4,22,000*	*4,22,228*	*+228*
A-5 (5) (iv) (5)-Interest on Engineering Credit for 2nd Highways Project, West Pakistan IDA Credit No. SI Pak—			
O. 31,000 / *R.* −7,000	*24,000*	*23,777*	*−223*
A-5 (5) (iv) (6)-Interest on IBRD Loan No. 578-Pak for Highways—			
O. 13,49,000 / *R.* −25,000	*13,24,000*	*13,24,099*	*+99*
Interest realised on Investment of cash Balance	...	*1,64,658*	*+1,64,658*
Rounding	*30*	...	*−30*

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
A-II-Debt Raised Abroad—			
Interest on D.L.F. Loan for Salinity Control and Reclamation, Project No. 1 (Borrower W.A.P.D.A.)—			
O. *8,77,170* *S.* *14,51,000* *R* *15,20,000*	*38,48,170*	*25,70,898*	*—12,77,272*
	See **sub-head A-3 (1)**		
B-Interest on UnfundedDebt—			
B-5-State Provident Fund—			
B-5-(i)-Interest on G.P. Fund—			
O. *1,37,90,000* *R.* *32,31,000*	*1,70,21,000*	*1,80,36,867*	*+10,15,867*
	Due to expenditure being of fluctuating nature close estimation is not possible.		
B-5 (ii)-Interest on G.P. Fund (Railways)—			
O. *70,000* *R.* *52,000*	*1,22,000*	*1,18,409*	*—3,591*
	See sub-head B-5 (i)		
B-5 (4)-Interest on Contributory Provident Fund—			
O. *16;500* *R.* *10,500*	*27,000*	*30,846*	*+3,8*[illegible]
	See sub-head B-5 (1)		

Major head and sub-head		Final Grant or Appopriation	Actual expenditure	Excess (+) Saving (—)
1		2	3	4
		Rs.	Rs.	Rs.
B—5—(5)—Interest on Other Miscellaneous Provident Fund		*30,000*	*30,000*	...
B—6—Special Deposit Accounts		...	*7,000*	*+7,000*
		See sub-head B-5 (1)		
Interest on Railway Staff Benefit fund		*7,000*	*7,000*	...
C—Interest on Other Obligations—				
C-(1)—Interest on Depreciation Reserve Fund Railways—				
O.	*64,96,000*	*56,27,000*	*1,00,37,445*	*−44,10,445*
R.	*−8,69,000*			
C—(2)—Interest on Improvement Fund—				
O.	*80,43,000*	*82,07,000*	*1,64,47,130*	*−82,40,130*
R.	*1,64,000*			
C—(3)—Interest on Railway Reserve Fund -				
O.	*28,99,000*	*17,85,000*	*35,60,248*	*−17,75,248*
R.	*−11,14,000*			
Rounding		*30*	...	...
Total		*53,41,75,900*	*54,28,05,617*	*+86,29,717*

The above Appropriation Account does not include the following recoveries which are adjusted in the accounts as reduction of expenditure :—

Nature of recovery	Estimated recovery	Actual recovery	More (+) Less (-)
1	2	3	4
	Rs.	Rs.	Rs.
Major head 22-Interest on debt and Other Obligations— *Deduct*—Recoveries D-Transfer—			
D—(1)—Interest transferred to Irrigation Department	...	*8,58,607*	*+8,58,607*
D—(2)—Interest transferred to Commercial Department	*13,12,89,000*	*13,12,22,000*	*—67,000*
	Explanation not furnished by the Department.		
D—(3)—Interest transferred to Forest Department	*20,860*	*20,860*	...
D—(4)—Interest portion of equated payment on account of Commuted value of pensions	*17,50,800*	*15,97,695*	*—1,53,105*
	See sub-head D (1)		
D—(5)—Interest transferred to Capital Outlay on Schemes of State Trading	*4,34,55,930*	*2,99,18,625*	*—1,35,37,305*
	See sub-head D (1)		
D—(6)—Interest Transferred to Land Commission	*2,00,000*	...	*—2,00,000*
	See sub-head D (1)		
Rounding	*10*	...	*—10*
Total recoveries	*17,67,16,600*	*16,36,17,787*	*—1,30,98,813*

NOTES

Administration of the Grant.—The excers of Rs. 86,29,717 worked out to 1·14 per cent of the final appropriation as compared with .09 per cent in the previous year.

2. The figures of actual expenditure were not confirmed by the Department except under the sub-heads A—1 (11), A—1 (16), A—5 (1)(1), A—5 (1)(3) to A—5 (1)(6), A—5(1)(9) to A—5(1)(12), A—5 (1)(15), A—5 (1)(16), A—(5 (2)(ii)(1) to A(5)(2) (ii)(6). A—1(1), A—1(7), A—1(4), A—1(9), A—1 (10), A—1 (12), to A—1 (15), A—3(2), A—4(2), A—5(5)(1), A—5(5)(7) A—5(5)(1)(19(, A—5(5)(1)(20), A—5(5)(1)(24) A—5(5)(1) 32-AL-German-438, A—5(5)(11)(5) to A—5(5)(11)(9), A—5 (ii)(16), A—5-(5)(iii) (18), A—5(5)(iii)(9), A—5(5)(iii) (10), A—5(5)(iii)(12), A—5(5)(iii)(15), B—(5) (iii)(15), B—(5)(i), B (5)(ii), and B—(5)(4),

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
23-Appropriation for Reducation or Avoidance of Debt— E-Sinking Funds	*1,27,77,900*	*1,27,77,852*	*—48*
F-Other Appropriations— *O.* *5,83,53,300* *R.* *5,83,53,000*	...	...	...
Surrenders or Withdrawals within the Grant or Appropriation— *R.* *5,83,53,300*	*5,83,53,300* Due to excess receipts on account of over subscription in the 5½% West Pakistan Loan, 1978 floated during the current financial year.	...	*—5,83,53,300*
Total	*7,11,31,200*	*1,27,77,852*	*—5,83,53,348*

NOTE

Administration of the Grant.—The saving of Rs. 5,83,53,348 worked out to 82.04 per cent. of the final appropriation as compared with nominal saving of Rs. 34 in the previous year. The surrender of Rs. 5,83,53,300 reduced it to Bs. 48.

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1		2	3	4
		Rs.	Rs.	Rs.
25—General Administration—				
A—Head of Province—				
A—(1)—Salary of the Governor—				
Charged—				
S.	*6,000*			
C.	*35,640*	*41,640*	*58,586*	*+16,946*
		Explanation not furnished by the Department.		
A—(2)—Secretariat Staff of the Governor—				
Charged—				
O.	*2,44,490*			
S.	*15,570*	*2,89,530*	*2,70,798*	*18,732*
C.	*29,470*			
		Due to less receipt of debits on account of telephone charges than anticipated.		
A-(3)—Staff and House-hold of the Governor—				
Charged—				
O.	*2,49,340*			
S.	*14,880*	*3,41,240*	*3,60,073*	*+18,833*
C.	*77,020*			
		See sub-head A (1)		
A-(4)—Sumptuary Allowance of the Governor—				
Charged—				
O.	*20,000*	*21,670*	*18,226*	*—3,444*
S.	*1,670*			
		See sub-head A (1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
A-(5)—Expenditure from Contract Allowance—				
Charged—				
O.	*90,000*			
S.	*7,990*	*1,62,270*	*1,56,258*	*—6,012*
C.	*64,280*			
		See sub-head A (1)		
A—(6)—Tour Expenses—				
Charged—				
O.	*60,000*			
C.	*7,500*	*67,500*	*59,891*	*—7,609*
A-(8)—State Conveyances and Motors of the Governor—				
Charged—				
O.	*45,000*			
S.	*1,050*	*50,550*	*44,034*	*—6,156*
C.	*4,500*			
		See sub-head A (1)		
A-(9)—Ministers—				
Charged—				
C.	*3,500*	*3,500*	*9,628*	*+6,128*
		See sub-head A (1)		
B—Legislative Bodies—				
B-(10)—Provincial Assembly—				
S.	*2,05,120*	*2,05,120*	*56,016*	*—1,49,104*
		Due to non-drawal of outstanding dues of Speaker, Deputy Speaker and M.P.A.S owing to imposition of Martial Law.		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
B-(11)—Provincial Assembly Department—				
Charged—				
C.	*15,580*	*15,580*	*16,538*	*+958*
		Due to adjustment of debits on account of telephone charges pertaining to previous years.		
C—Secretariat and Headquarters Establishment—				
C—(13)—Civil Secretariat—				
C—(13)(1)(a)—Services and General Administration Department—				
New—				
O.	94,370			
S.	3,08,990	31,47,000	24,629	−31,22,371
C.	26,43,640			
R.	1,00,000			
		See sub-head A (1)		
Other—				
O.	35,72,860			
C.	36,000	35,62,360	1,45,19,805	+1,09,57,445
R.	−46,500			
		See sub-head A (1)		
Martial Law Administration—				
New—				
S.	3,65,890			
C.	80,700	3,32,190	2,90,397	−41,793
R.	−1,14,400			
		See sub-head A (1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	3,22,450	3,52,870	6,42,823	+2,89,953
R.	30,420			
			See sub-head A (1)	
C—(13)(1)(b)—Finance Department—				
New—				
O.	1,38,370	3,86,740	3,85,028	-1,712
S.	2,41,580			
C.	32,240			
Other—				
O.	31,94,920	22,75,400	22,75,400	...
R.	-9,19,520			
C—(13)(i)(c)—Home Department—				
New—				
O.	12,010	1,07,350	1,14,303	+6,953
S.	82,730			
R.	12,610			
		Due to funds having been sanctioned less as compared with actual requirements.		
Other—				
O.	11,79,440	12,78,680	13,56,373	+77,693
R.	99,240			
		Due to late adjustment of debits/arrears on account of telephone charges.		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
C-(13)(1)(d)—Planning and Development Department—				
New—				
O.	**41,700**			
S.	**97,770**	**1,22,790**	**1,12,386**	**–10,404**
R.	**–16,680**			
		Due to less expenditure than estimated.		
Other—				
O.	13,27,750	14,02,900	14,51,905	+49,005
R.	75,150			
		Due to salaries paid to the Officers proceeding on leave (Rs. 12,295), (ii) advance of T.A. paid to the officials going to other provinces as a result of dismemberment of One Unit (Rs. 11,547) and (iii) adjustment of telephone Charges (Rs. 3,421) counter balanced by saving owing to posts remaining vacant (Rs. 10,388).		
C-(13) (1) (e)—Law Department—				
New—				
O.	**9,000**	**67,150**	**5,929**	**–61,221**
R.	**58,150**			
		Due to erroneous posting of expenditure under "Other" instead of "New".		
Other—				
O.	6,04,190	5,95,590	6,79,227	+83,637
R.	–8,600			
		Due to erroneous posting of expenditure under "Other" instead of "New".		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
C-(13) (1) (f)—Education Dapartment—				
New—				
O.	35,680	1,33,150	56,851	−76,299
S.	97,470	*See* sub head A—1		
Other—				
O.	13,16,350	13,13,850,	14,18,275	+1,04,425
R.	−2,500	*See* sub-head A—1		
C-(13)(1)(g)—Irrigation and Power Department—				
New—				
O.	26,840	1,43,190	1,44,599	+1,409
S.	1,18,010			
R.	−1,660			
Other—				
O.	14,67,310	14,75,410	15,47,275	+71,865
R.	8,100	Due to (i) more expenditure on account of telephone charges, electricity transport/transport charges (Rs. 63,529) and (ii) reimbursement of medical charges (Rs. 8,336).		
C—(13)(1)(h)—Communication and Works Department—				
New—				
O.	18,100	61,010	61,010	...
S.	42,910			

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	9,95,030	8,44,800	9,49.812	+1,05,012
R.	−1,50,230			
		See sub-head A (1)		
C-(13) (1) (i)—Transport Department—				
New—				
O.	3,570	67,810	54,255	—13,585
S.	3,990			
C.	60,250			
		Due to non-drawal of pay aud allowances of Secretary, Transport Commission during the year.		
Other—				
O.	59,350	58,350	57,258	− 1,092
R.	—1,000			
C-(13) (1) (i)—Industries Commerce and Mineral Resources Department—				
New—				
O.	9,780	51,250	47,714	—3,536
S.	41,470			
		Due to transfer of staff drawing higher pay and allowances than those posted after dissobution One Unit.		
Other—				
O.	6,11,120	6,12,120	6,02,725	−9,395
R,	1,000			

Major head and sub-head			Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1			2	3	4
			Rs.	Rs.	Rs.
C-(13) (1) (k)—Health Department—					
New—					
	O.	18,200			
	S.	79,070	97,270	17,300	—79,970
			See sub-head A (1)		
Other—					
	O.	11,43,610			
	R.	42,030	11,85,640	12,87,764	+1,02,124
			See sub-head A (1)		
C-(13) (1) (L)—Co-operation Department—					
New—					
	O.	16,320			
	S.	13,620	29,940	2,148	—27,792
			See sub-head A (1)		
Other—					
	O.	2,38,360			
	R.	23,000	2,61,360	3,04,437	+43,077
			See sub-head A (1)		
C-(13) (m)—Labour Department—					
New—					
	O.	12,220			
	S.	19,880			
	C.	5,000			
	R.	—230	36,870	36,690	—18[illegible]

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
C (13) (1) (n)-Food Department—				
New—				
O.	**1,700**			
S.	**8,250**	**10,450**	**1,100**	**—9,350**
R.	**500**			
		See sub-head A (1)		
Other—				
O.	91,260	**75,260**	**92,326**	**+17,066**
R.	−16,000			
		See **sub-head A (1)**		
C (13) (1) (e)—Agriculture Department—				
New—				
O.	**25,000**	**1,25,030**	**1,25,030**	**...**
S.	**1,00,030**			
Other—				
O.	13,82,750	14,11,130	**14,03,314**	**−6,816**
R.	28,380			
C (13) (1) (p)—Basic Democracies, Social Welfare and Local Government Department—				
New—				
O.	**1,06,460**			
S.	**76,680**	**1,67,140**	**15,191**	**—1,51,949**
R.	**—16,000**			
		See **sub-head A (1)**		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	10,44,520	10,29,520	11,40,252	+1,10,732
R.	−15,000			
		See Sub-head A (1)		
C (13) (1) (q)—Information Department—				
New—				
O.	9,200	38,410	3,392	−35,018
S.	29,210			
		See sub-head A (1)		
Other—				
O.	4,16,870	4,06,500	4,81,549	+75,049
R.	−10,370			
		See sub-head A (1)		
C (13) (1) (r)—Auqaf Department—				
New—				
O.	5,200	14,090	14,090	...
S.	8,890			
Other—				
O.	1,56,740	1,49,740	1,69,535	+19,795
R.	−7,000			
		See sub-head A 1		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
C (13) (2) – Anti-Corruption Establishment—				
New—				
O.	2,51,870			
S.	1,80,100	3,80,570	3,18,968	—61,602
R.	—51,400			
		In the Punjab circle of account due to (i) certain posts remaining vacant (Rs. 10,256) and (ii) less expenditure on petrol charges than anticipated (Rs. 2,289). Explanation for the remaining saving not furnished by the Department.		
Other—				
O.	27,13,760	26,56,760	26,77,744	+20,984
R.	−57,000			
C (13) (3)—Re-organisation and Establishment of Secretariat of Dissolution of One Unit—				
New—				
C.	90,99,920	90,99,920	62,46,942	−28,52,978
		See sub-head A (8)		
C (14)—Public Service Commission—				
Charged—				
O.	*8,30,090*			
S.	*53,540*	*9,51,630*	*9,73,679*	*+22,049*
C.	*68,000*			
		Due to less allocation of funds than demanded.		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess(+) Saving(−)
1	2	3	4
	Rs.	Rs.	Rs.
C (15)—Board of Revenue—			
New—			
O. 46,880 S. 3,01,380 C. 10,590	3,58,850	3,50,539	−8,311
Other—			
O. 36,03,080 R. −65,743	35,37,337	36,04,902	+67,565
	See sub-head A (1)		
C (15)—Local Fund Audit Establishment—			
New—			
O. 70,570 S. 1,12,270 C. 8,870	1,91,710	92,772	−98,938
	See sub-head A (1)		
Other—			
O. 11,71,010 R. −7,810	11.63,200	12,21,979	+58,779
	See sub-head A (1)		
D—Commissioners— D (17)—Commissioners— Pay of Officers—			
New—			
S. 1,52,770 C. 5,750	1,58,520	55,781	−1,02,739
	In the Punjab circle of account due to inadvertant drawal of expenditure from "Other" instead of "New" (Rs. 7,782). Explanation for the remaining saving not furnished by the Department.		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	10,04,740	9,98,560	10,63,766	+65,206
R.	−6,180			
		See sub-head A (1)		
Pay of Establishment—				
New—				
O.	3,480	2,21,880	2,35,907	+14,027
S.	2,24,700			
C.	1,480			
R.	—7,780			
		See sub-head A (1)		
Other—				
O.	20,53,820	20,63,820	32,17,349	+11,53,529
R.	10,000			
		See sub-head A (1)		
Travelling Allowance—				
New—				
S.	7,410	7,910	646	—7,264
	500			
		See sub-head A (1)		
Other—				
O.	2,62,650	2,70,450	1,00,651	—1,69,799
R.	7,800			
		See sub-head A (1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
Other Allowances and Honouaria—				
New—				
O.	74,400			
S.	47,270	1,22,290	47,164	—75,126
C.	620			
		See sub-head A (1)		
Other		4,38,140	1,57,877	—2,80,263
		See sub-head A (1)		
Contingencies—				
New—				
S.	13,200			
C.	64,250	97,000	22,085	—74,915
R.	19,550			
		See sub-head A-(1)		
Other--				
O.	8,35,050			
R.	—40,450	8,75,50 0	4,2I,183	—4,54,317
		See sub-head A-(1)		
Secret Services Expenditure—				
New		70,000	...	—70,000
		See sub-head A-(1)		
Other		2,75,000	3,75,000	+1,00,000
		See sub-head A-(1)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1	2	3	4
	Rs.	Rs.	Rs.
D-(16) (8)-Martial Law Administration—			
New—			
C. 80,000 R. 7,160	87,160	19,434	– 67,726
	See sub-head A-(1)		
Other	...	6,741	+6,741
	See sub-head A-(1)		
E-District Administration—			
E-(18)-General Establishment—			
E-(18) (1)-District Office Establishment—			
Pay of Officers—			
New—			
O. 2,20,890 S. 6,45,830 C. 37,740 R. —91,300	8,13,160	4,09,183	—4,03,977
	Due to less utilisation of grant meant for deputation, leave reserve Training and post of Lawyer Magistrates.		
Other—			
O. 62,56,130 R. —9,44,950	53,11,180	50,74,897	—2,36,283
	See sub-head A-(1)		

Major-head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess(+) Saving(-)
1		2	3	4
		Rs.	Rs.	Rs.
Pay of Establishment—				
New—				
O.	1,25,120			
S.	14,06,660			
C.	31,200	16,52,670	19,98,991	+3,46,321
R.	89,690			
		See sub-head A-(1)		
Other—				
O	1,27,18,530			
R.	−4,550	1,27,13,980	1,70,35,595	+43,21,615
		See sub-head A-(1)		
E-(18) (1) (3)-Travelling Allowance—				
New—				
S.	19,150			
C.	500	19,650	4,506	−15,144
		See sub-head A-(1)		
Other—				
O.	12,79,500			
R.	16,520	12,96,020	6,94,683	−6,01,337
		See sub-head A-(1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
E-(18) (1) (4)-Other Allowances and Honoraria—				
New—				
O.	**5,97,460**			
S.	**2,28,230**	**8,32,790**	**4,01,342**	**−4,31,448**
C.	**10,340**			
R.	**—3,240**			
		See Sub-head A-(1)		
Other—				
O.	25,99,460	**25,98,620**	**11,99,819**	**—13,98,801**
R.	−840			
		See **sub-head A-(1)**		
E-(18) (1) (5)-Contingencies—				
New—				
O.	**46,000**			
S.	**18,89,150**	**19,68,310**	**1,77,553**	**—17,90,757**
C.	**3,000**			
R.	**30,160**			
		See **sub-head A-(1)**		
Other—				
O.	29,45,590	29,98,640	20,79,886	—9,18,754
R.	53,050			
		See sub-head A-(1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
E (18) (2)-Excluded Area D. G. Khan—				
New—				
O.	1,700			
S.	6,120	7,700	7,717	+17
R.	−120			
Other		75,320	75,894	+574
E-(18) (3)-Treasury Establishment—				
New—				
O.	1,07.960			
S.	6,73,640	8,37,300	5,84,475	−2,52,825
C.	55,700			
		See sub-head A-(1)		
Other—				
O.	41,84,070			
R.	6,613	41,90,683	45,57,793	+3,67,110
		See sub-head A-(1)		
E-(19)-Sub-Divisional Establishment—				
New—				
O.	78,400			
S.	2,21.500			
R.	2,260	3,02,160	3,50,063	+47,903
		See sub-head A-(1)		
Other—				
O.	29,13,420			
R.	1,35,430	30,48,850	29,66,467	−82,383
		See sub-head A-(1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
E-(20)-Other Establishment—				
E-(10) (1)-Copying Agency Establishment—				
New—				
O.	3,400	64,090	59,474	—4,616
S.	60,690			
		See sub-head A-(1)		
Other—				
O.	7,11,330	6,86,960	6,58,713	—28,247
R.	—24,370			
		See sub-head A-(1)		
E-(20) (2)-Reclamation and Probation Organisation—				
E-(20) (2) (1)-Supervisor's Office—				
New—				
O.	61,990	77,220	58,452	—21,068
S.	26,580			
R.	—11,050			
Other—				
O.	3,63,920	3,49,630	3,64,681	+15,051
R.	—14,290			
		See sub-head A-(1)		
E-(20) (3)-Local Government Department—				
Other—				
O.	2,16,340	...	2,15,410	+2,15,410
R.	—2,16,340			
		See sub-head A-(1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
E-(20) (4)-Supervisory Staff for Basic Democracies—				
New—				
O.	**83,500**			
S.	**2,79,890**	**3,63,390**	**2,12,345**	**—1,51,045**
		See sub-hend A-(1)		
Other—				
O.	49,88,160			
R.	—9,520	49,78,640	48,68,095	—1,10,545
		See sub-head A-(1)		
E-(20) (5)-Other Miscellaneous Establishment—				
E-(20) (5) (i)-Circuit House Establishment—				
New -				
O.	**6,000**			
S.	**87,020**	**93,020**	**6,307**	**—86,713**
		See sub-head A-(1)		
Other—				
O.	7,13,760			
R.	—20,860	6,92,900	5,73,990	—1,18,910
		See sub-head A-(1)		
E-(20) (5) (ii)-Stagging Bungalow Establishment—				
New—				
O.	**400**			
S.	**23,580**	**23,980**	**13,393**	**—10,587**
		Ses sub-head A-(1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	2,97,370	2,80,640	2,81,645	+1,005
R.	—16,730			
E-(20) (5) (iii)—Water Establishment in Mianwali District—				
New—				
O.	150	460	455	—5
S.	260			
R.	50			
Other—				
O.	3,870	3,430	3,201	—229
R.	—440			
E-(20) (5) (iv)-Ferry Establishment—				
New—				
O.	110	320	311	—9
S.	210			
Other—				
O.	3,380	3,330	3,328	—2
R.	—50			
E-(20)(5)(v) Conservancy of Katchary Compound—				
New—				
O.	300	17,820	17,040	—780
S.	17,600			
R.	—80			

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	2,38,630	2,37,510	2,55,395	+17,885
R.	–1,120			
		In the Accountant General circle due to less allocation of funds than requirements Rs. 15,080) Explanation for the remaining amount not furnished by the Department.		
E(20)(5)(vi) –Vernacular Record Room—				
New—				
O.	4,800	13,550	11,406	–2,144
S.	8,770			
R.	–20			
Other—				
O.	1,05,430	1,02,040	99,582	–2,458
R.	–3,390			
E (20)(5)(vii)—Other Miscellaneous Departments (Mechanical Transport, Kalat Division—				
New—				
O.	900	4,170	4,585	+415
S.	3,270			
		See sub-head A (1)		
Other—				
O.	1,18,900	1,16,180	1,12,190	–3,990
R.	–2,720			

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1		2	3	4
		Rs.	Rs.	Rs.
F—Works—				
F—(21)—Works—				
New—				
S.	2,820	2,820	2,823	+3
Other		1,04,600	90,507	—14,093
		See sub-head A (1)		
G—Miscellaneous—				
G (22)—Discretionary Grants by Heads of Provinces etc :—				
G (22) (1)—Discretionary Grant by the Governor—				
Charged—				
O.	*50,000*	*70,000*	*74,045*	*+4,045*
C.	*20,000*			
		See sub head A (1)		
C (22)(3)—Award of Prizes and Presents to Schools and Rural Dispensaries by Commissioners and Deputy Commissioners—				
Other—		63,800	85,319	+21,519
		See sub-head A (1)		
G (22) (4)—Award of Prizes and Presents tagged to rewards—				
Other—				
O.	89,650	84,350	20,170	—64,180
R.	—5,300			
		See sub-head A—1		
G—(23)—Miscellaneous—				
G (23) (5)—Cost of maintenance of the Accounts of Charitable Endowments—				
Other		4,050	1,450	—2,600
		See sub-head A—1		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
G (23) (6)—Cost of maintenance of Government Aircraft—				
Other—				
O.	3,85,000	6,62,760	5,96,275	+66,485
R.	2,77,760			
		See sub-head A—1		
G (23) (7)—Share of the cost of High Commissioner's Establishment—				
Other		58,930	1,27,610	+68,680
Rounding—				
Charged		*80*	...	*—80*
Other		60	...	—60
Surrenders or Withdrawals within the Grant or Appropriation—				
New—				
R.	7,430	7,430	...	—7,430
		Due to funds surplus to actual requirements.		
Other—				
R.	17,20,980	17,20,980	...	—17,20,980
		Due to funds surplus to actual requirements.		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
Difference from the figures shown in the Schedule of Authorised Expenditure—			
New	24,530	...	—24,530
Other	−24,530	...	+24,530
Total—			
Charged	*22,20,310*	*20,97,772*	*—1,22,538*
New	2,30,61,480	1,32,22,671	—98,38,809
Other	7,31,83,770	8,55,26,411	+1,23,42,641

The above Appropriation Account does not include the following recoveries which are adjusted in the accounts as reduction of expenditure :—

Nature of recovery	Estimated recovery	Actual recovery	More (+) Less (−)
1	2	3	4
	Rs.	Rs.	Rs.
Major Head 25—General Administration—			
Deduct-amount recoverable from other Government Departments etc.—			
Civil Secretariate and Headquarters Establishment—			
(1) Basic Democracies and Local Government Department—			
Other	2,10,320	...	—2,10,320
	See sub-head A (1)		

Nature of recovery	Estimated recovery	Actual recovery	More (+) Less (–)
1	2	3	4
	Rs.	Rs.	Rs
(2) Sub-Divisional Establishment—			
Other	18,520	...	–18,520
	See sub-head A (1)		
Total recoveries	2,28,810	...	–2,28,810

NOTES

Administration of the Grant.—In the "Charged" section, the saving of Rs. 1,22,538 worked out to 5.52 per cent. of the final appropriation as compared with 14.22 per cent. in the prevsious year. In the "New" section, the saving of Rs. 98,38,809 worked ont to 42.66 per cent. of the final grant as compared with 28.37 per cent. in the previous year. The surrender of Rs. 7,430 reduced it to 42.63 per cent. of the modified grant. In the "Other" section, the excess of Rs. 1,23,42,641 worked out to 16.87 per cent. of the final grant as against the excess of 2.99 per cent. in previous year. The surrender of Rs. 17,20,980 the increased it to 19.68 per cent. of the modified grant.

2. The figures of actual expenditure were not confirmed by the Department in respect of the following sub-heads :—

Punjab Circle of Account.—All sub-heads except A—1, A—2, A—3, A—4. A—5, A—6, A—8, B—10, B—11, C (13) (1) (b), C (13) (1) (c), C—13 (1) (d), C—13 (1) (g), C—13 (1) (h), C—13 (1) (i), C—13 (1) (j), C—13 (1) (l), C—(13) (1) (m), C—(13) (1) (n), C—(13) (2), C—(14), D—(17)-Pay of Officers, E—(18) (1) Pay of Officers, E—(18) (2), E—(18) (3), E—20 (1), E—(20) (5) (ii), E—20 (5) (iii), E—(20) (5) (v), F,G—(22) (1) and G(23) (6).

Southern Area Circle of Account.—All sub-heads except D—17 Secret Service expenditure, C(13) (2), C—13 (3), G(23) (3), G—(23) (4) and G—(23) (6), E(18) (3), E(20) (2), E(20) (3), E(20) (4), E(20) (5) (1).

Northern Area Circle of Account.—sub-heads G(22) (3) and G(22) (4).

3. *Remission of Revenue or Abandonment of claims to Revenue granted outside the provision of Law and Rules having the force of Law.*—The information was not supplied by the Departments except Secretary to Governor, Planning and Development Department Agriculture Department, Irrigation and Power Department, Anti-corruption Establishment Board of Revenue, and Law Department whereas no case of remission was reported.

4. *Expenditure on pay and allowances of Government Servants acquitted by Courts of Law in criminal cases on re-instatement to their posts.*—The information was not supplied by the Controlling Officers except Secretary to Governor, Planning and Development Department, Agriculture Department, Irrigation and Power Department, Anti-corruption Establishment, Board of Revenue and Law Department were nil expenditure on this account was reported.

5. *Secret Service Expenditure.*—The information was not supplied by the controlling officers.

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
27—Administration of Justice—			
A—High Court—			
Charged—			
O. *45,45,000* *S.* *2,68,270* *C.* *87,000*	*49,00,270*	*49,70,411*	*+70,131*
	Explanation not furnished by the Department.		
Other—	25,350	103	—25,257
	Explanation not furnished by the Department.		
B—Law Officers—			
B—I—Solicitor's Department—			
New—			
O. **3,200** **S.** **13,230**	**16,430**	**16,430**	–
Other—			
O. 1,80,100 R. 4,,000	1,84,100	1,83,934	—166
B—2—Advocate General—			
New—			
O. **9,000** **S.** **1,69,540**	**1,78,540**	**1,38,379**	**—40,161**
	Explanation not furnished by the Department.		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	7,75,210	11,99,370	11,07,131	−92,239
R.	4,24,160			
		In the Punjab circle of account, the saving of Rs. 25,320 due to fee having not been drawn by the state council in June, 1970.		
B—3—Mufassil Establishment—				
New—				
O.	**3,200**	**93,810**	**93,641**	**−169**
R.	**90,610**			
Other—				
O.	11,07,910	11,70,140	12,19,433	+49,293
R.	62,230			
		See sub-head A—High Court (Other)		
C-Administrator-General and Official Trustee—				
C-Administrator-General and Officials Trustee, Lahore—				
New—				
O.	**250**	**1,610**	**1,610**	**...**
S.	**1,360**			
Other—				
O.	17,620	15,890	16,097	+207
R.	−1,730			

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1	2	3	4
	Rs.	Rs.	Rs.
C-2-Deputy Administrator—			
General and Official Trustee, Karachi—			
New—			
O. 150 S. 240	390	...	–390
	See sub-head B-2		
Other—			
O. 2,930 R. —60	2,870	2,488	–482
D-Civil and Sessions Courts—			
D-1-District and Session Judges—			
New –			
O. 54,000 S. 2,69,200 R. 22,400	3,45,600	41,631	–3,03,969
	See sub-head B-2		
Other—			
O. 35,48,020 R. —38,470	35,09,550	38,68,229	+3,58,979
	See sub-head A—High Court (Other)		
D-2-Subordinate Judges—			
New—			
O. 3,01,760 S. 1,46,150 R. —26,100	4,21,810	55,992	–3,65,818
	See sub-head B-2		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	43,50,000			
C.	38,940	39,00,370	43,08,696	+4,08,326
R.	−4,88,570			
		See sub-head A—High Court (Other)		
D-3-Process Serving Establishment—				
District and Session Judges Courts—				
New—				
O.	1,000			
S.	4,950	6,680	789	−5,891
R.	730			
		See sub-head B-2		
Other—				
O.	52,410	51,540	55,999	+4,459
R.	870			
		See sub-head A—High Court (Other)		
D-4-Process Serving Establishment-Subordinate Judges Courts—				
New—				
O.	47,800			
S.	1,52,460	2,01,820	25,128	−1,76,692
R.	1,560			
		See sub-head B-2		
Other—				
O.	18,27,620	16,95,310	15,90,730	−1,04,580
R.	−1,32,310			
		See sub-head A—High Court (Other)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
D-5-Circuit and Session Houses—				
New—				
S.	**2,070**	**2,070**	...	—2,070
		See **sub-head B-2**		
Other—				
O.	28,650			
R.	8,980	**37,630**	**36,395**	—1,235
E—Courts of Small Causes—				
New—				
O.	**1,600**			
S.	**12,744**			
R.	**1.410**	**15,750**	**845**	**—14,905**
		See **sub-head B-2**		
Other—				
O.	1,69,170			
R.	—23,330	**1,45,830**	**1,58,947**	+13,117
F—Criminal Courts—				
New		**77,400**	...	—77,400
		See **sub-head B-2**		
Other—				
O.	**6,63,800**			
R.	**1,36,950**	**8,09,750**	**8,09,030**	+8,283

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	2	4
		Rs.	Rs.	Rs.
G—Official Assignee—				
New—				
O.	1,400	5,430	...	—5,430
S.	4,00			
		See sub-head B-2		
Other—				
O.	48,820	47,850	49,713	+1.863
R.	—970			
		See sub-head A—High Court (Other)		
Rounding—				
Gharged—				
O.	*10*	*—10*	...	*+10*
R.	*–20*			
Other—				
O.	30	—20	...	+20
R.	—50			
Surrenders or Withdrawals within the Grant or Appropriation—				
Other—				
R.	50,040	50,040	...	50,040
		Explanation not furnished by the Department.		
Total—				
Charged		*49,00,270*	*49,70,411*	*+70,141*
New		13,67,340	3,74,445	—9,92,895
Other		1,28,36,580	1,34,06,825	+5,70,245

NOTES

Administration of the Grant.—In nhe "Charged" section, the excess of Rs. 70,141 worked out to 1.43 per cent of the final appropriation as against the saving of 3.29 per cent in the previous year. In the "New" section, the saving of Rs. 9,92,895 worked out to 72.62 per cent of the final grant as compared with 62.76 per cent in the previous year. In the "Other" section, the excess of Rs. 5,70,245 worked out to 4.44 per cent of the final grant as compared with 4.56 per cent in the previous year. The surrender of Rs. 50,040 enhanced it to 4.85 per cent of the modified grant.

2. The figures of actual expenditure were not confirmed by the Department in respect of :—

(i) *PunjabCircle of Account*—All sub heads except sub heads "B-1" "B—2" "B—3" and "C—1".

(*ii*) *Southern and Northern Area circle of Accounts.*—All sub heads

3. *Expenditure on pay and allowances of Government Sarvants acquitted by court of Law in criminal cases on reinstatement to their posts.*—

(i) *Punjab circle of Account.*—Nil expenditure on this account was reported by the Advocate General, Solicitor's Department and Administrator General and Official Trustee whereas the information was not supplied by the Registrar, High Court.

(ii) *Northern Area Circle of Account.*—Nil expenditure on this account was reported by the Department.

(iii) *Southern Area Circle of Account.*—The information was not supplied by the Department.

4. *Remission of Revenue or Abandorment of claim to Revenue granted outside the provision of Law and Rules having the force of Law :*—

(i) *Punjab Circle of Account.*—No case of remission was reported by the Advocate General and Solicitors Department and Administrator-General and Official Trustee whereas information was not supplied by the remaining Departments.

(ii) *Northern Area Circle of Account.*—No case was reported by the Deprtment.

(iii) *Southern Area Circle of Account.*—The information was not supplied by the Department.

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1		2	3	4
		Rs.	Rs.	Rs.
28—Jail and Convict Settlements—				
A—Jails—				
A—1—Direction—				
New—				
O.	15,000			
S.	13,230	1,09,310	1,02,406	=6,904
C.	68,540			
R.	12,540			
Other—				
O.	0,65,310	3,67,840	4,62,523	+94,683
R.	2,530			
		Explanation not furnished by the Department.		
A—3—Central Jails—				
New—				
O.	1,18,410	4,60,460	4,46,633	—13,827
S.	3,42,050			
Other—				
O.	1,04,18,910	1,04,05,160	1,17,02,885	+12,97,725
R.	—13,750			
		See sub-head A—1 Other		
A—4—District Jails—				
New—				
O.	1,35,000			
S.	3,13,020	4,36,010	4,26,890	—9,120
R.	—22,010			

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	84,34,190			
R.	−25,860	84,08,330	1,03,26,959	+19,28,629
		See sub-head A—1 Other		
A—5—Lock up—				
New—				
O.	3,000			
S.	17,530			
R.	−530	20,000	18,750	−1,25[illegible]
Other—				
O.	21,74,690			
R.	−15,290	21,59,400	32,27,645	+10,68,24[illegible]
		See sub head A—1 Other		
B—Jail Manufactures—				
B—1—Central Jails—				
New—				
O.	8,000			
S.	20,620	28,620	28,084	−53[illegible]
Other		21,44,120	23,58,926	+2,14,8[illegible]
		See sub-head A—1 Other		
C—2—District Jails—				
New—				
O.	590			
S.	2,560	3,150	3,096	

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	4,11,580	3,75,370	9,65,112	−10,258
R.	−36,210			
		See sub-head A—1 Other		
D—Works—				
New—		...	1,058	1,058
		See sub-head A—1 Other		
Other—		3,44,600	3,44,377	−223
Surrenders or Withdrawals within the Grant or Appropriation—				
Other—				
R.	88,580	88,580	...	−88,580
		Explanation not furnished by the Department.		
Total—				
New		10,57,550	10,26,917	−30,633
Other		2,42,93,400	2,87,98,427	+45,05,027

The above Appropriation Accounts does no include the following recoveries which are adjusted in the accounts as reduction of expenditure :—

Nature of recovery	Estimated recovery	Actual recovery	More (+) Less (−)
1	2	3	4
	Rs.	Rs.	Rs.
Major head 28—Jails and Convict Settlements—			
Manufacturaes—			
Deduct—Realisation by the Factory Departments on account of supplies made to maintenance Department	20,30,500	15,50,793	−4,79,707
	Explanation not furnished by the Department.		
Total recoveries	20,30,500	15,50,793	−4,79,707

NOTES

Administration of the Grant. In the "New" Section, the saving os Rs. 30,633 worked out to 2.9 per cent of the final grant as against the excess of .59 per cent in the previous year. In the "Other" Section, the excess of Rs. 45,05,027 worked out to 18.54 per cent of the final grant as compared with 10.26 per cent in the previous year. The surrender of Rs. 88,580 enhanced it to 18.98 per cent of the modified grant.

2. The figures of actual expenditure were not confirmed by the Department.

3. The Consolidated Store Accounts of Central Jail Factories for the year 1955-56 to 1969-70 were not furnished by the Department for inclusion in this compilation.

4. The Store Accounts of the Jail Department (Maintenance side) for the year 1955-56 to 1969-70 were not furnished by the Department.

5. *Remission of Revenue or Abandonment of claims to Revenue granted outside the provision of Law and Rules having the force of Law* :—The information was not supplied by the Department in respect of Punjab and Southern Area circle of account whereas no case of remission was reported in the Northern Area, circle of accounts.

6. *Expenditure of pay and allowances of Government Servants acquitted by Courts of Law in criminal cases on reinstatement to their post* :—A sum of Rs. 5,655/77 and Rs. 919,15 was stated to have been paid on this account in the Punjab and Northern Area Circle of Accounts respectively whereas the information was not supplied by the Department in respect of Southern Area, Circle of Account.

7. The Financial statement of the Central Jail factories for the year 1955-56 to 1969-70 were not furnjshed by the Department.

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
29—Police—				
A—Direction—				
New—				
O.	50,580	1,12,610	1,11,488	−1,122
R.	62,030			
		Explanation not furnished by the Department.		
Other—				
O.	7,84,960	8,17,400	8,31,534	+14,134
R.	32,440			
		See sub head A		
B—Superintendance—				
B—1—Superintendance—				
New—				
O.	21,430	1,20,860	1,10,866	−9,994
S.	79,880			
C.	19,550			
		See sub head A		
Other—				
O.	10,15,390	10,70,340	12,21,794	+2,14,454
R.	−8,050			
		See sub head A		
B—2—Transfer to the Police Clothing and Equipment Fund—				
Other—				
O.	46,83,840	30,00,000	30,00,000	—
R.	−16,83,840			

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	3
		Rs.	Rs.	Rs.
C—District Exective Force— C—1—(a)—Police Proper—				
New—				
O.	1,38,84,580			
S,	80,32,830	2,32,98,820	2,04,06,121	—28,92,699
C.	13,55,610			
R.	25,800			
		See sub head A		
Other—				
O.	9,69,91,190			
C.	10,000	10,06,70,290	10,73,60,589	+66,90,299
R.	36,69,100			
		See sub head A		
C—1—(b)—Police Employed for Agency Functions—				
New—				
O.	7,090			
S.	97,940	1,05,030	1,17,555	+12,525
		See sub head A		
Other—				
O.	14,26,560			
R.	—1,05,020	13,21,540	13,27,838	+6,298
		See sub head A		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
C—1—(c)—Police supplied to Public Departments, Private Bodies and Persons—				
New—				
O.	81,880	2,79,110	2,88,838	+9,728
S.	2,09,830			
R	−11,800			
		See sub head A		
Other—				
O.	29,34,110	29,76,520	30,45,863	+69,343
R.	42,410			
		See sub-head A		
C—2—Other Police—				
C—2—(a)—Police Employed for Agency Functions—				
New—				
O.	3,033	2,26,420	2,26,380	—40
S.	2,23,390			
Other—				
O.	40,85,040	34,35,630	33,95,445	−40,185
C.	14,80,230			
R.	−21,29,630			
		See sub-head A		
C—2—(b)—Qaumi Razakar Organisation—				
New—				
O.	10,000	82,340	84,538	+2,198
S.	72,730			
		See sub-head A		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	11,78,910	10,84,910	10,35,331	+49,579
R.	—94,000			
		See sub-head A		
C—2—Land Conveyance Licencing Departments—				
New—				
O.	46	1,710	1,452	—258
S.	1,250			
Other—				
O.	29,310	26,310	22,110	—4,200
R.	—3,000			
		See sub-head A		
D—Police Training Institutions—				
New—				
O.	20,000	1,56,090	1,57,221	+1,131
S.	1,36,090			
		See sub-head A		
Other—				
O.	19,26,140	19,04,330	19,29,593	+25,263
R.	—21,810			
		See sub-head A		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
E—1—Border Military Police—			
New—			
O. 6,000	50,050	35,695	—14,355
S. 44,050			
	See sub-head A		
Other—			
O. 5,39,110	5,40,960	5,46,048	+5,088
R. 1,850			
	See sub-head A		
E—2—(a)—Baluch Levies in Dera Ghazi Khan—			
New—			
O. 4,000	28,910	28,899	—11
S. 24,910			
Other	3,32,500	3,03,574	—28,926
	See sub-head A		
E-2-(b)-Levey in Kalat Division—			
New—			
O. 25,000	1,56,360	...	—1,56,360
S. 1,31,360			
	See sub-head A		
Other—			
O. 16,49,450	15,84,750	16,59,243	+74,493
R. —64,700			
	See sub-head A		

Major hnad and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
E-2-(c)-Levies in Quetta Division—				
Other—				
C.	29,140	29,140	28,080	−1,060
		See sub-head A		
E-4-Thole Produce yard Police—				
New—				
O.	7,400			
S.	27,220	29,110	33,895	+4,785
R.	−5,510			
Other—				
O.	4,11,700			
R.	5,890	4,17,590	4,18,392	+802
E-5-Harbour Police—				
New—				
O.	10,630			
S.	38,590			
C.	3,50,930	3,95,150	4,20,180	+25,030
R.	−5,000			
		See sub-head A		
Other—				
O.	6,09,940			
R.	−25,390	5,84,550	5,93,658	+9,108
		See sub-head A		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
E-6-Scouts Units				
(Kalat Scouts)—				
Other—				
O.	6,64,500	14,37,480	28,897	—14,08,583
R.	7,72,980			
		See sub-head A		
F-Railway Police—				
New—				
O.	57,000	3,78,180	3,95,871	+17,691
S.	3,21,180			
		See sub-head A		
Other—				
O.	48,23,900	47,12,150	47,66,061	+53,911
R.	—1,11,750			
		See sub-head A		
G-Special Branch—				
G-1-Special Branch (Proper)—				
New—				
O.	1,23,630	7,02,070	7,26,318	+24,248
S.	5,80,440			
R.	—2,000			
		See sub-head A		
Other—				
O.	85,36,710	81,35,090	84,58,721	+3,23,631
R	—4,01,620			

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
G—2—Alliens Branch—				
New—				
O.	19,860			
S.	23,830	42,200	43,452	+1,252
R.	—1,490			
Other—				
O.	3,61,540			
R.	—35,130	3,26,410	3,26,202	—208
H—Miscellaneous—				
H—2—Miscellaneons—				
New—				
S.	16,600	16,600	14,146	—2,454
		See sub-head A		
Other—				
O.	2,07,050			
R.	8,240	2,15,290	2,15,131	—159
I—Works—				
(Other than Special Branch)—				
Other—		3,34,000	3,41,179	+7,179
		See sub-head A		
I—Works—Special Police—				
Other—		12,000	12,000	...

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
Rounding—			
Other			
O. 80 / R. −80	...	...	...
Surrenders or Withdrawals within the Grant or Appropriation—			
Other—			
R. 1,51,110	1,51,110	...	−1,51,110
Total :—			
New	2,61,81,620	2,32,02,915	−29,78,705
Other	13,50,57,290	14,08,67,283	+58,09,993

The above Appropriation Account does not include the following recoveries which are adjusted in the accounts as reduction of expenditure :—

Nature of recovery	Estimated recovery	Actual recovery	More(+) Less(—)
1	2	3	4
	Rs.	Rs.	Rs.
Major head 29 Police—			
C—District Executive Force—			
C—1—(a)—Police Proper—			
(i) *Less*—Amount to be spent from the Police Clothing and Equipment Fund.			
New	...	3,985	+3,985
Other	43,07,880	39,50,646	−3,57,234

Nature of recovery	Estimated recovery	Actual recovery	More (+) Less (-)
	1	2	3
	Rs.	Rs.	Rs.
C—1—(b)—Police Employed for Agency Functions—			
(i) *Less*—Amount recoverable from the Central Government	14,33,650	10,27,033	−4,06,617
(ii) *Less*—Amount to be sent from Police Clothing and Eupipment Fund	72,080	17,080	−55,000
C—1—(c) Police Supplied to other Department (Private Bodies and persons etc—			
Less—Amount to be spent from the Police Clothing and Equipment Funds—			
New	...	288	+288
Other	1,32,670	1,18,102	−14,568
C—2(a)—Police Employed for Non-Agency Functions—			
Less—Amount to be spent from the Police Clothing and Equipment Fund	71,490	57,796	−13,694
C—2—(b)—Qaumi Razakar Organisation—			
Less—Amount to be spent from the Police clothing and Equipment Fund	34,480	18,955	−15,525
D—Police Training Institutions—			
Less—Amount to be spent from the Police Clothing and Equipment Fund	57,240	53,339	−3,901

Nature of recovery	Estimated recovery	Actual recovery	More (+) Less (−)
	1	2	3
	Rs.	Rs.	Rs.
E–Special Police–			
E–4–Thole Produce Yard Police–			
Less—Amount to be spent from the Police Clothing and Equipment Fund–	18,360	19,685	+1,325
E–5–Harbour Police–			
Less–Amount recoverable from the Karachi Port Trust	3,10,290	2,95,090	−15,200
Less–Amount to be spent from the Police Clothing and Equipment Fund	26,700	26,685	−15
F–Railway Police–			
(i) *Less* –Amount recoverable from the Railway Department	21,01,530	27,30,056	+6,28,526
(ii) *Less*–Amount to be spent from the Police Clothing and Equipment Fund	1,44,770	1,38,087	−6,683
G—Special Branch—			
G—1—Special Branch (Proper)—			
(i) *Less*—Amount recoverable from the Central Government	1,79,020	2,46,660	+67,640
(ii) *Less*—Amount to be spent from the Police Clothing and Equipment Fund	94,370	62,470	−31,900
G—2—Alliens Branch—			
(i) *Less*—Amount recoverable from the Central Government	3,81,400	2,45,310	−1,36,090
(ii) *Less*—Amount to be spent from the Police Clothing and Equipment Fund	11,980	...	−11,980
Total :—			
New	...	4,273	+4,273
Other	93,77,910	90,06,994	−3,70,916

NOTES

Administration of the Grant.—In the "New" Section, the saving of Rs.29,78,705 worked out to 11.38 per cent of the final grant as compared with 32.73 per cent in the previous year. In the "Other" section, the excess of Rs. 58,09,993 worked out to 4·3 per cent of the final grant as compared with 7.51 per cent in the previous year. The surrender of Rs. 1,51,110 enhanced it to 4.4 per cent of the modified grant.

2. The figures of actual expenditure were not confirmed by the Department in respect of :—

(*i*) *Punjab Circle of Account* :—All sub-head except C—1—(a), E—1, E—2, G—1, G—2 (Other).

(*ii*) *Northern Area Circle of account* :—All sub-heads except sub-head B—(New), C—1—(a), C—1—(c) (Other) and D—I (Other).

(*iii*) *Southern Area Circle of Account* : – All sub-heads.

3. *Expenditure on pay and allowances of Government Servants acquitted by courts of law in Criminal cases on re-instatement to their posts.* – The information was not been supplied by the Department

4. *Remission of Revenue or Abandonment of claims to Revenue granted outside the provision of Law and Rules having the force of Law.*—The information was not been supplied by the Department.

5. *Secret Service Expenditure* :—The Certificate of secret service expenditure were supplied only in respect of :—

Punjab Circle of Account :—Except Deputy Inspector General of Police Special Branch, Punjab, Lahore and Inspector General of Police, Punjab, Lahore.

Northern Area Circle of Account.—Sub head "G—1"

Southern Area Circle of Account. All sub-heads except Inspector General of Police, Karachi.

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1	2	3	4
	Rs.	Rs.	Rs.
29–A—Provincial Border Forces— A—West Pakistan Rangers—			
New—			
O. 80,73,100 S. 16,97,470	97,70,570	95,02,243	—2,68,327
	In the Punjab circle due to (i) non-incurrence of expenditure on account of custom duty, sales tax etc, as a result of non-receipt of anticipated M.T. and signal equipments under U.S. Aid Safety Project (Rs. 1,38,756), (ii) non-receipt of Uuimog Engines indented during the year (Rs. 37,800) and (iii) provision made for the grant of special pay, trade pay, command staff pay to the increased strength as a result of re-organisation having not been utilised for want of Government sanction (Rs. 77,252). Explanation for the remaining saving in Southern Area circle not furnished by the Department.		
Other—			
O. 2,60,39,130 R. 1,58,820	2,58,80.310	3,57,98,774	—81,536
B—Works—			
New	1,20,150	1,20,169	+19
Other	1,20,000	1,20,012	+12
Rounding—			
Other—			
O. 40 R. —20	10	...	—20

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
Surrenders or Withdrawals—within the Grant or Appropriation—			
Other—			
R. 1,58,820	1,58,820	...	-1,58,820
Total—			
New	98,90,720	96,22,412	-2,68,308
Other	2,61,59,150	2,59,18,786	-2,40,364

The above Appropriation Account does not include the following recoveries which are adjusted in the accounts as reduction of expenditure—

Nature of recovery	Estimated recovery	Actual recovery	More (+) Less (-)
1	2	3	4
	Rs.	Rs.	Rs.
Major head 29—A—Provincial Border Forces—			
A—West Pakistan Rangers—			
Less—Amount recoverable from the Government of Pakistan on account of normal strength of West Pakistan Rangers.	1,90,52,470	1,15,34,798	-75,17,672
	In the Punjab circle due to (i) non-payment of 60 per cent share in full by the central Government (Rs. 75,17,672).		
Less—Amount recoverable from the Central Government on account of Secret Service Charges	50,000	50,000	...

Nature of recovery	Estimated recovery	Actual recovery	More (+) Less (−)
1	2	3	4
	Rs.	Rs.	Rs.
Less—Amouunt to be spent from Police Clothing and Equipment Fund	10,34,600	12,61,602	+2,27,002
	In the Punjab circle due to (i) adjustment of book debits on account of police Clothing and equipment relating to previous years (Rs. 1,08,726) and (ii) more recoveries than anticipated (Rs. 60,761). Explanation for the remaining variation in Southern Area Circle not furnished by the Department.		
B—Works			
Less—Amount recoverable from the Central Government	72,000	72,000	...
Total recoveries	2,05,42,450	1,29,18,400	−76,24,050

NOTES

Administration of the Grant.—In the "New" section, the saving of Rs. 2,68,308 worked out to 1.75 per cent of the final grant as compared with 75.71 per cent in the previous year. In the "Other" section, the saving of Rs. 2,40,364 worked out to 0.92 per cent of the final grant as compared with 1.47 per cent in the previous year. The surrender of Rs. 1,58,820 reduced it ·51 per cent of the modified grant.

2. The figures of actual expenditure were not confirmed by the Department in respect of Southern Area Circle of Account.

3. *Expenditure on pay and allowances of Government servants acquitted by courts of Law in criminal cases on re-instvtement to their posts*—A sum of Rs. 1,324 was reported to have been paid on this account.

4. *Remission of Revenue or Abandonment of claims to Revenue granted outside the provision of Law and Rules having the force of Law.*—No case of remission was reported by the Department.

5. *Secret Service Expenditure* :—The certificate of Secret Service Expenditure was received from the Department.

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
34-Frontier Regions.				
4-Political and Administrative Charges—				
New—				
O.	11,030			
R.	20,510	31,540	28,020	—3,520
		Explanation not furnished by the Department.		
Other—				
O.	3,28,090			
R.	13,350	3,41,440	3,41,985	+545
A-2-South Waziristan Agency—				
New—				
O.	12,190			
S.	18,490	30,680	33,154	+2,474
		See sub-head A New		
Other—				
O.	3,24,060			
R.	—23,890	3,00,170	3,01,012	+842
A-3-Dir and Swat Agency—				
A-3 (1) Dir and Swat Agency—				
New—				
O.	12,780			
S.	42,510			
R.	250	55,040	1,984	—53,056
		See sub-head A New		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	4,39,190	4,40,510	5,75,471	+1,34,961
R.	1,320			
		See sub-head A New		
A-3-(ii) Kalam Administration—				
New—				
S.	**18,530**	**18,530**	...	**−18,530**
		See sub-head A New		
Other—				
O.	2,29,520	...	...	...
R.	−2,29,520			
A-4—Chitral Agency—				
New—				
O.	**2,850**	**9,330**	**1,241**	**−8,089**
S.	**7,010**			
R.	**−530**			
		See sub-head A New		
Other—				
O.	1,05,090	1,22,420	2,27,982	+1,05,462
R.	17,330			
A-5-Kurram Agency—				
New—				
O.	**13,800**	**40,640**	**1,541**	**−39,099**
S.	**28,640**			
R.	**−1,000**			
		See sub-head A New		

Major head and sub head.		Final Grant or Appropriation.	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	4,84,290	4,64,700	5,07,579	+42,879
R.	—19,590			
		See sub-head A New		
A-6-Khyber Agency—				
New—				
O.	2,500	16,070	848	—15,222
S.	12,770			
R.	800			
		See sub-ub head A New		
Other—				
O.	1,92,440	1,94,400	2,40,108	+45,708
R.	1,960			
		See sub-head A New		
A-7-Mohmand Agency—				
New—				
O.	4,150	14,290	1,836	+12,454
S.	10,140			
		See sub-head A New		
Other—				
O.	1,78,280	1,94,110	2,30,684	+36,574
R.	15,830			
		See sub-head A New		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
A-8—Other Establishment—				
New—				
O.	19,500			
S.	35,210	68,410	26,981	−41,429
R.	13,700			
		See sub-head A New		
Other—				
O.	9,27,630	9,27,030	11,21,918	+1,94,888
R.	−600			
		See sub-head A New		
B-Works—				
B-2-Repairs—				
Buildings—				
New—				
S.	16,850	16,850	5,254	−11,596
		See sub head A New		
Other		3,40,780	8,30,842	+4,90,062
		See sub-head A New		
Communications—				
Roads of Central Importance—				
Other		33,27,000	38,76,458	+5,49,458
		See sub-head A New		
Improvements—				
Other		...	2,488	+2,488
		See sub-head A New		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
	1	2	3	4
		Rs.	Rs.	Rs.
Other Roads—				
New—				
S.	44,650	44,650	...	−44,650
		See sub-head A New		
Other		9,73,680	9,57,802	−15,878
		see sub-head A (New)		
Miscellaneous				
Other		22,320	24,383	+2,063
		See sub-head A New)		
B—3—Establishment Charges—				
Other		...	629	+629
		See sub-head A (1) (New)		
C—Education—				
C—1—University—				
New—				
O.	8,060			
S.	49,030			
R.	4,290	61,380	360	−61,020
Other—				
O.	5,93,240			
R.	−14,950	5,78,290	6,36,717	+58,427
		See sub-head A (New)		
C—2—Government Secondary Schools—				
New—				
O.	1,33,280			
S.	2,48,430			
R.	−7,000	3,74,710	8,574	−3,66,136

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	31,17,990	30,69,970	33,66,259	+2,96,289
R.	–48,020	*See* sub-head A (New)		
C—3—Government Primary Schools—				
New—				
O.	98,270	3,23,870	6,994	–3,16,876
S.	2,35,380			
R.	–9,780	(*See* sub-head A New)		
Other—				
O.	30,30,080	27,25,080	29,42,026	+2,16,946
R.	3,05,000	*See* sub-head A (New)		
C—4—Government Special Schools—				
New—				
O.	1,600	13,390	307	–13,083
S.	10,010			
R.	1,780	*See* sub-head A (New)		
Other—				
O.	1,24,490	1,27,260	1,36,420	+9,160
R.	2,770	*See* sub-head A 9 (New)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
C—5—General—				
C—5 (1) Direction—				
New—				
O.	950			
S.	6,420	8,420	351	–8,069
R.	1,050			
Other—				
O.	95,690			
R.	15,740	1,11,430	1,17,223	+5,793
		See sub-head A New		
C—5— (2) Inspection –				
New—				
O.	2,100			
S.	13,320			
R.	1,400	16,820	811	–16,009
		See sub-head A (1) (1) (1)		
Other—				
O.	1,73,320			
R.	640	1,73,960	1,73,183	–777
D – Health Services—				
D – 1 — Health Establishment—				
New—				
O.	300			
S.	540			
R.	–150	690	690	...
Other—				
O.	6,240			
R.	–1,140	5,100	5,101	+1

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
D—2—Hospitals and Dispensaries—				
New—				
O.	1,55,570			
S.	2,26,500	3,73,840	3,77,935	+5
R.	—50			
Other—				
O.	37,27,760	32,04,100	43,18,326	+11,14,226
R.	—5,23,660			
		See sub-head A (New)		
E—Agriculture—				
E—(a)—(I) Direction—				
New—				
O.	1,250	4,380	4,408	+28
S.	3,130			
Other—				
O.	44,870	47,540	47,313	−227
R.	2,670			
E—(a) (ii)—Direction—				
New—				
O.	18,200			
S.	43,210	61,490	60,920	−570
R.	80			
Other—				
O.	5,71,300	5,68,900	4,70,787	+1,887
R.	−2,400			

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
E–(b)—Subordinate and Expert Staff—				
E–(b) (1)—Agriculture Extension Section–				
New—				
O.	360			
S.	360	660	534	–126
R.	–60			
Other–				
O.	5,370	6,170	6,197	+27
R.	800			
E-(b) (2)-Horticulture-Section—				
New—				
O.	2,100			
S.	5,880	7,960	7,961	+1
R.	–20			
Other—				
O.	98,090	98,730	99,437	+707
R.	640			
E-(C)-Experimental Farms –				
E-(C) (1)-Fruit Farms—				
New—				
O.	400			
S.	980	1,610	1,466	–144
R.	230			
Other—				
O.	25,460	25,270	24,786	–484
R.	–190			

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
F-Other Departments—				
F-I-Land Revenue—				
F-I (b)-Miscellaneous—				
Other		500	...	—500
		See sub-head A-(New)		
F-2-Provincial Excise—				
F-2 (b)—District Executive Establishment—				
New—				
O.	160	400	155	—245
R.	240			
		See sub-head A-(New)		
Other—				
O.	3,930	4,790	5,013	+223
R.	860			
F-4-Forest Conservancy—				
New—				
O.	1,08,590	1,36,800	16,985	—1,19,815
S.	49,650			
R.	—18,440			
		See sub-head A-(New)		
Other		7,30,940	8,23,876	+92,936
		See sub-head A-(New)		
F-7 (a)—Jails and Convict Settlements—				
Other—				
O.	60,370	72,150	61,292	—10,858
R.	11,780			
		See sub-head A-(New)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
F-II-Veterinary Charges—				
F-II (2) Superintendence—				
New.				
O.	1,140			
S.	490	1,630	1,630	..
Other—				
O.	34,820			
R.	3,180	38,000	41,992	+3,992
		See sub-head A-(New)		
F-II (b)-Subordinate Establishment—				
New—				
O.	2,100			
R.	6,570	8,670	8,670	...
Other–				
O.	1,09,860			
R.	—22,350	87,510	1,09,408	+21,898
		See sub-head A-(New)		
F-II (C)-Hospitals and Dispensaries—				
New—				
O.	3,380			
S.	26,940			
R.	2,620	32,940	32,940	...
Other—				
O.	4,68,740			
R.	—76,090	3,92,650	4,82,724	+90,074
		See sub-head A-(New)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
F-13-A (I)-Miscellaneous Departments—				
Industries—				
F-13-A (I)-Industrial Development—				
New—				
O.	3,250			
S.	21,720	27,720	27,298	−422
R.	2,750			
		See sub-head A-(New)		
Other—				
O.	4,31,820	4,01,480	3,79,228	—22,252
R.	—30,340			
		See sub-head A-(New)		
F-18-Fisheries—				
New—				
O.	2,800			
S.	4,640	6,800	1,117	—5,683
R.	640			
		See sub-head A-(New)		
Other—				
O.	85,080	63,090	88,598	+25,508
R.	—21,990			
		See sub-head A-(New)		
G-Miscellaneous Expenditure—				
G-3-Subsidies—				
Other		2,79,680	2,79,680	...
G-8-Grant-in-Aid—				
Other		...	1,19,000	+1,19,000
		See sub-head A-(New)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
G-9-Contribution—				
Other		8,25,000	6,87,500	−1,37,500
		See sub-head A-(New)		
G-10-Independance Day Celebration Charges—				
Other—				
O.	2,900			
R.	−200	2,700	2,302	−398
G—13—(a)—Basic Democracies Establishment—				
New—				
O.	6,750			
S.	38,270	45,020	27,176	−17,844
		See sub-head A (New)		
Other—				
O.	4,04,560			
R.	−68,810	3,35,750	3,75,670	+39,920
		See sub-head A (New)		
H—Allowances to Tribes—				
Commissioner, Peshawar and D.I. Khan Division—				
New—				
S.	2,000	2,000	...	−2,000
		See sub-head A (New)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
Other—			
O. 24,000; R. —12,000	12,000	12,000	...
	See sub-head A (New)		
Dir, Swat, Malakand Agency—			
New—			
S. 25,750	25,750	...	—25,750
	See sub-head A (New)		
Other—			
O. 3,09,000; R. −3,200	3,05,800	2,85,700	−20,100
	See sub-head A (new)		
Chitral Agency—			
Other.	...	650	+650
	See sub-head A (New)		
Khyber Agency.			
New—			
S. 27,540	27,540	...	—27,540
	See sub-head A (New)		
Other	3,30,520	3,31,184	+664
	See sub-head A (New)		
Kurram Agency—			
New—			
S. 2,620	2,620	...	—2,620
	See sub-head A (New)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1	2	3	4
	Rs.	Rs.	Rs.
Other	31,380	29,024	–2,356
	See sub-head A (New)		
North Waziristan Agency –			
New –			
S. 9,420	9,420	...	–9,420
	See sub-head A (New)		
Other	1,12,600	37,350	–75,250
	See sub head A (New)		
South Waziristan Agency—			
New –			
S. 12,380	12,380	...	–12,380
	See sub-head A (New)		
Other	1,58,510	2,30,485	+71,975
Mohmand Agency—			
New—			
S. 15,880	15,880	...	–15,880
	See sub-head A (New)		
	Column 3 See note 3 below.		
Other	1,90,520	1,86,835	–3,685
Hazara—			
New			
S. 470	470	...	–470
	See sub-head A (New)		
Other			
	5,600	5,600	...

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1		2	3	4
		Rs.	Rs.	Rs.
Peshawar				
New—				
S.	150	150	...	—150
		See sub-head A (New)		
Other		1,770	...	—1,770
		See sub-head A (New)		
Kohat—				
New—				
S.	7,570	7,570	...	—7,570
		See sub-head A (New		
Other		90,800	66,658	—24,142
		See sub-head A (New)		
Bannu—				
New—				
S.	2,210	2,210	...	—2,210
		See sub-head A New)		
Other		26,450	26,366	- 84
D.I. Khan—				
New-				
S.	1,250	1,250	...	-1,250
		See sub-head A (New)		
Other		15,020	15,009	-11

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
I—Entertainment Charges—				
(i) Secret Expenditure—				
Commissioner, Peshawar Division—				
New—				
S	31,390	31,390 *See* sub-head A (New)	...	—31,390
Other		4,62,000 *See* sub-head A (New)	4,05,569	—56,431
Commissioner, Malakand Division—				
New—				
S.	7,110	7,110 *See* sub head A (New)	...	—7,110
Commissioner, D. I. Khan Division—				
New—				
S.	16,990	16,990 *See* sub head A (New)	...	—16,990
Other—				
O.	2,03,900 }			
R.	3,050 }	2,06,950 *See* sub head A (New)	1,53,600	—53,350
North Waziristan—				
New—				
S.	4,080	4,080 *See* sub head A New)	...	—4,080
Other		49,000 *See* sub head A (New)	51,920	+2,920

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
South Waziristan Agency—				
New—				
S.	3,000	3,000	...	−3,000
		See sub head A (New)		
Other		36,000	52,080	+16,080
		See sub head A (New)		
Kurram Agency—				
New—				
S.	1,000	1,000	...	−1,000
		See sub head A (New)		
Other		12,000	15,590	+3,590
		See sub head A (New)		
Khyber Agency—				
New—				
S.	1,110	1,110	...	−1,110
		See sub head A (New)		
Other		13,260	10,528	−2,732
		See sub head A (New)		
Dir, Swat Agency—				
New—				
S.	2,270	2,270	...	−2,270
		See sub head A (New)		
Other				
O.	27,300 }	32,000	22,153	−9,847
R.	4,700 }			

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
Chitral Agency—				
New—				
S.	200	200	...	–200
		See sub head A (New)		
Other—				
O.	2,400	3,150	2,110	–1,040
R.	750			
		See sub head A (New)		
Mohmand Agency—				
New—				
S.	2,330	2,330	...	–2,330
		See sub head A (New)		
Other		27,990	27,600	–390
Hazara—				
New—				
S.	580	580	...	–580
		See sub head A (New)		
Other		7,000	4,991	–2,009
		See sub hea A (New)		
Peshawar—				
New—				
S.	130	130	...	–130
Other		1,530	580	–950
		See sub head A (New)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
Kohat—			
New—			
S. 740	740	...	—740
	See sub-head A New		
Other	8,890	3,297	—5.593
	See sub-head A New		
Bannu—			
New—			
S. 150	150	...	—150
	See sub-head A New		
Other	1,800	1,500	—300
D.I. Khan—			
New—			
S. 290	290	...	—290
	See sub head A Naw		
Other	3,400	3,399	—1
(ii) Other expenditur—			
North Waziristan Agency—			
New—			
S. 250	250	...	—250
	See sub head A New		
Other	3,000	...	—3,000
	See sub head A New		

Major-head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
South Wazirstan Agency—				
New—				
S.	1,330	1,330	...	−1,330
		See sub head A New		
Other		16,000	...	−16,000
		See sub head A New		
Kurram Agency—				
New—				
S.	500	500	...	−500
		See sub head A New		
Other		6,000	...	−6,000
Khyber Agency—				
New—				
S.	1,470	1,470	...	−1,470
		See sub head A-(New)		
Other		15,240	20,766	+5,526
		See sub-head A-(New)		
Mohmand Agency—				
New—				
S.	170	170	...	−170
		See sub-head A-(New)		
Other		2,010	...	−2,010
		See sub-head A (New)		
Hazara—				
New—				
S.	410	410	...	−410
		See sub-head A (New)		

Major head and sub-head	Final Grant or Appropriation	Acutal expenditure	Excess (+) Saving (–)
1	2	3	4
	Rs.	Rs.	Rs.
Other	5,000	...	–5,000
	See sub-head A (New)		
Peshawar—			
New—			
S. 40	40	...	–40
Other	470	...	–470
	See sub-head A (New)		
Kohat—			
New—			
S. 260	260	...	–260
	See sub-head A (New)		
Other	3,110	...	–3,110
	See sub-head A (New)		
Rounding—			
New	50	...	–50
Surrenders or Withdrawals within Grant or Appropriation—			
New—			
R. 9,220	9,220	...	–9,220
Other—			
R. 13,06,070	13,06,070	...	–13,06,070
Total—			
New	20,51,630	6,88,141	–13,63,489
Other	2,51,27,940	2,71,41,853	+20,13,913

The above appropriation account does not include the following recoveries which are adjusted in the accounts as reduction of expenditure :—

Nature of recovery	Estimated recovery	Actually recovery	More (+) Less (-)
1	2	3	4
	Rs.	Rs.	Rs.
Major Head 34-Frontier Regions—			
Deduct-Charges recoverable from other Government Department—			
Amount recoverable in Dir, Swat and Chitral Agency—	43,400	—2,120	—45,520
	See sub-head A-(New)		
Total recoveries	43,000	—2,210	—45,520

NOTES

Adminisiration of the Grant.—In this "New" section, the saving of Rs. 13,63 489 worked out to 66.46 per cent of the final grant as compared with 24.19 per cent in the previous year. The surrender of Rs. 9,220 reduced it to 66.31 per cent of the modified grant. In the "Other" Section, the excess of Rs. 20,13,913 worked out to 8.01 per cent of the final grant. The surrender of Rs. 13,06,070 increased it to 13.94 per cent of the modified grant.

2. The figures of actual expenditure were not confirmed by the Department.

3. Certificates of Secret Service expenditure have been received from the concerned Departments.

4. The Store Account for the year 1969-70 has not been supplied by the Department for inclusion in the compilation.

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
36—Scientific Departments—			
A—Grants—in—Aid and Donations to Scientific Societies and Institutes—			
Other	2,000	1,03,530	+1,01,530
	Explanation not furnished by the Department.		
B—Museums—			
New—			
O. 6,100			
S. 4,270	25,440	1,592	—23,848
C. 20,000			
R. —4,930			
	See sub head "A".		
Other—			
O. 1,40,990	1,35,380	58,305	—77,076
R. —5,610			
	See sub-head A.		
C—Exploration of Coal Petroleum and Minerals—			
New—			
O. 31,520			
S. 39,870	76,320	4,000	—72,320
R. 4,930			
	In the Punjab circle due to misclassification of expenditure by the Department as "Other" (Rs. 64,428) partly counterblanced by an excess of Rs 1,480 due to appointment of additional staff to clear the arrears for realization of outstanding rent and royelty under Martial Law regulations. Explanation for the remaining saving not furnished by the Department.		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	7,40,020	7,25,020	8,35,589	+1,10,569
R.	—15,000			
		In the Punjab circle of account due to (i) misclassification of expenditure by the Department as "Other" instead of "New" (Rs. 64,428) and (ii) More telephone charges than anticipated (Rs. 34,326). Explanation for remaining excess not furnished by the Department.		
Rounding				
Other		70	...	—70
Surrenders or withdrawals within the Grant or Appropriation—				
Other—				
R.	20,610	20,610	...	—20,610
		See sub-head "A".		
Total—				
New		1,01,760	5,592	+96,168
Other		8,83,080	9,97,424	+1,14,344

NOTES

Administration of the Grant.—In the "New" section, the saving of Rs. 96,168 worked out to 94.5 per cent. of the final grant as compared with 59.15 per cent in the previous year. In the "Other" section, the excess of Rs. 1,14,344 worked out to 12·95 per cent of the final grant as against the saving of 1·63 per cent in the previous year. The surrender of Rs. 20,610 increased it to 1.64 per cent of the modified grant.

2. The figures of actual expenditure were not confirmed by the Department in respect of :—

(i) *Punjab Circle.*—All sub head except "B—Musem".

(ii) *Northern Area Circle.*—All sub head except "B—Museum".

(iii) *Southern Area Cirele.*—All sub-heads.

3. *Expenditure on pay and Allowances of Government Servants acquitted by courts of Law in criminal cases on re-instatment to their posts.*—The information was not furnished by the department expcet in respect of Northern Area Circle where nil expenditure was reported on this account.

4. *Remission of Revenue or Abandonment of claims to Revenue granted outside the provision of Law and Rules having the force of Law.*—The information was not furnished by the department except in respect of Northern Area Circle where nil expenditure was reported on this account.

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
37—Education—				
A—University—				
A—(a)—Grants to Universities—				
New—				
O.	12,44,680			
S.	6,53,100	28,20,612	18,50,760	−9,69,852
C.	9,22,832			
		Explanation not furnished by the Department.		
Other—				
O.	2,90,51,990	2,90,51,990	2,96,11,478	+5,59,488
		See sub-head A (a) New		
A—(b)—Government Arts Colleges—				
New—				
O.	4,84,030			
S.	27,17,910			
C.	24,000	32,25,590	29,94,893	−2,30,697
R.	−350			
Other—				
O.	3,38,34,060			
R.	−3,70,566	3,34,63,494	3,37,21,720	+2,58,226
		See sub-head A (a) New		
A—(c)—Grants to non-Government Arts Colleges—				
New—				
O.	1,00,000			
S.	40,04,960	41,04,960	3,21,905	−37,83,055
		See sub-head A (a) New		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	27,80,130	35,90,295	48,54,473	+12,64,178
R.	8,10,165			
		See sub-head A (a) New		
A—(d)(i)—Government Professional Colleges—				
New—				
O.	32,000	2,35,940	1,82,469	−53,471
S.	2,03,940			
		See sub-head A (a) New		
Other—				
O.	24,06,970	23,47,590	23,64,838	+17,248
S.	−59,380			
		See sub-head A (a) New		
A—(d) (ii) N.E.D. Engineering College, Karachi—				
New—				
O.	11,000	98,630	...	−98,630
S.	87,660			
R.	—30			
		See sub-head A (a) New		
Other—				
O.	11,39,,430	9,78,400	9,55,223	+23,177
R.	−1,61,030			
A—(e)—Grants to non-Government Professional Colleges—				
Other		28,500	28,500	...

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
B—Secondary				
B—(F)—Government Secondary Schools—				
New—				
O.	**42,85,430**			
S.	**46,73,350**	**67,31,220**	**55,64,209**	−11,67,011
R.	**−22,27,560**			
		See **sub-head A (a) New**		
Other—				
O.	**6,00,85,550**	**5,83,65,780**	**5,88,60,023**	+4,94,243
R.	**—17,19,770**			
		See **sub-head A (a) New**		
B—(G)—(i)—Direct Grants to non-Government Secondary Schools—				
New—				
O.	**29,700**	**9,52,576**	**13,14,036**	+3,61,460
S.	**9,22,876**			
		See **sub-head A (a) New**		
Other—				
O.	**60,16,220**	**59,90,681**	**70,24,832**	+10,34,151
R.	**−25,539**			
		See **sub-head A (a) New**		
C—(h) (i)—Grants to Local Bodies for Secondary Education—				
Other—				
O.	**14,17,430**	**34,77,430**	**36,02,343**	+1,24,913
R.	**20,60,000**			
		See **sub-head A (a) New**		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1		2	3	4
		Rs.	Rs.	Rs.
C—Primary—				
C—(i)—Government Primary Schools—				
New—				
O.	31,21,760			
S.	1,99,67,380	2,30,62,500	2,30,84,456	+21,956
R.	—26,580			
Other—				
O.	17,44,86,570	17,41,54,275	18,61,98,838	+1,20,44,563
R.	—3,32,295			
		See sub-head A (a) New		
C—(j)—(i)—Direct Grants to non-Government Primary Schools—				
Other—				
O.	23,53,490	26,12,205	27,40,924	+1,28,719
R.	2,58,715			
C—(k) (i)—Grants to Local Bodies for Primary Education—				
New—				
S.	1.30,000	1,30,000	...	—1,30,000
		See sub-head A (a) New		
Other—				
O.	70,36,320	70,61,859	1,14,19,274	+43,57,415
R.	25,539			
		See sub-head A (a) New		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
D—Special Schools—			
D—(11) (a)—Government Special Schools—			
New—			
O. 1,39,220 S. 8,00,320 R. 410	9,39,950	8,21,383	–1,18,567
	See sub-head A (a) New		
Other—			
O. 99,59,500 R. –12,43,970	87,15,530	85,57,955	–1,57,575
	See sub-head A (a) New		
D—(m)—Direct Grants to non-Government Special Schools—			
New	11,500	5,912	–5,588
Other	1,06,210	94,010	–12,200
	See sub head A (a) New		
D—(n)—Grants to Local Bodies for Special Education—			
Other—	20,900	28,228	+7,328
	See sub-head A (a) New		
E—General—			
E—(O)—Direction—			
New—			
O. 3,76,900 S. 2,54,140 R. –24,600	6,55,640	5,98,608	–,57,032
	See sub-head A (a) New		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess(+) Saving(−)
1		2	4	4
		Rs.	Rs.	Rs.
Other—				
O.	33,71,400	33,71,301	35,66,886	+1,95,585
R.	—99			
		See sub-head A (a) New		
E—(p)—Inspection—				
New—				
O.	95,260	6,32,590	6,14,629	−17,961
S.	5,36,750			
R.	580			
		See sub-head A (a) New		
Other.				
O.	76,70,790	77,09,380	78,01,389	+92,009
R	38,590			
		See sub-head A (a) New		
E—(q)—Scholarships—				
New—				
O.	800	8,080	8,095	+15
S.	7,280			
Other—				
O.	63,800	60,620	61,167	+547
R.	−3,180			
E—(r) (i)—Miscellaneous—				
New—				
O.	1,56,040	3,49,870	1,47,426	−2,02,444
S.	1,43,830			
C.	50,000			
		See sub-head A (a) New		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	66,98,880	67,98,540	72,02,741	+1,27,020
R.	94,660			
		See sub-head A (a) New		
E—(r) (iv) Transfer to Games and Sports Funds—				
New		...	47,639	+47,639
		See sub-head A (a) New		
Other		6,00,000	2,32.181	–3,67,819
		See sub-head A (a) New		
E—(t)—Technical Education—				
E—(t) (i)—Headquarters Establishment—				
New—				
O.	9,100	78,890	1,67,389	+88,499
S.	22,580			
C.	46,210			
R.	1,000			
		See sub-head A (a) New		
Other—				
O.	3,71,630	3,72,380	78,50,662	+74,78,282
R.	750			
		See sub-head A (a) New		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
E—(t) (ii)—Government Technical Institutes—				
New—				
O.	2,39,340			
S.	5,93,200	11,54,110	3,20,086	- 8,34,024
C.	3,64,700			
S.	−43,130			
		See sub-head A (a) New		
Other—				
O.	78,99,900	66,47,130	29,67,519	−36,79,611
R.	−12,52,770			
		See sub-head A (a) New		
E—(t) (iii)—Government Commercial Centres—				
New—				
O.	79,200			
S.	1,09,400	1,82,400	66,803	−1,15,597
R.	−6,200			
		See sub-head A (a) New		
Other—				
O.	15,47,900	14,41,170	6,42,206	−7,98,964
R.	−1,06,730			
		See sub-head A (a) New		

Major-head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
E—(iv) Teachers Technical Training—				
New—				
O.	4,000			
S.	19,600	23,600	1,400	−22,200
		See sub-head A (a) New		
Other—				
O.	2,53,750			
R.	−73,010	1,80,740	15,747	−1,64,993
		See sub-head A (a) New		
E—(t) (v)—Grants to non-Government Technical Schools—				
New—				
C.	99,542	99,542	38,612	−60,930
		See sub-head A (a) New		
Other—				
O.	5,57,350			
R.	−35,000	5,22,350	8,000	—5,14,350
		See sub-head A (a) New		
E—(t) (vi)—Miscellaneous—				
New—				
O.	770			
S.	4,350	5,120	431	−4,689
		See sub-head A (a) New		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	1,03,560	63,630	20,875	− 42,755
R.	−39,930			
		See sub-head A (a) New		
E—(t) (vii)—Government Vocational Institutes—				
New—				
O.	29,000	2,05,100	47,105	—1,57,995
S.	1,76,100			
		See sub-head A (a) New		
Other—				
O.	23,86,800	18,09,930	4,92,715	−13,17,215
R.	−5,76,870			
		See sub-head A (a) New		
Surrenders or Withdrawals within the Grant or Appropriation—				
New—				
R.	22,77,260	22,77,260	...	—22,77,260
		See sub-head A (a) New		
Other—				
R.	27,11,720	27,11,720	...	—27,11,720
		See sub-head A (a) New		
Total—				
New		4,79,85,680	3,81,98,246	—97,87,434
Other		36,22,48,030	38,06,42,566	+1,84,43,536

The above Appropriation Account does not include the following recoveries which are adjsted in the accounts as reduction of expenditure :—

Nature of recovery	Estimated recovery	Actual recovrey	More (+) Less (-)
1	2	3	4
	Rs.	Rs.	Rs.
Major head 37-Education—			
Recoveries of expenditure from other Government etc.	1,20,00,000	...	-1,20,000
A—(a) Geants to Universities—			
(b) Government Arts Colleges	1,12,300	...	-6,00,000
(c) Miscellaneous	6,00,000	...	-6,00,000
Total recoveries	8,32,300	...	-8,32,300

NOTES

Administration of the Grant.—In the "New" section, the saving of Rs. 97,87,437 worked out to 2.4 per cent of the final grant as compared with 71.93 per cent in the previous year. The surrender of Rs. 22,77,260 reduced it to 16.43 per cent of the modified grant. In the "other" section, the excess of Rs. 1,83,43,536 worked out to 5.08 per cent of the final grant as compared with per 1.71 cent in the previous year. The surrender of Rs. 27,11,720 enhanced it to 4.36 per cent of the modified grant.

2. The figures of actual expenditure were not confirmed by the Department.

3. *Expenditure on pay and allowances of Government servants acquitted by Courts of Law in criminal cases on re-instatement to their posts.*—The information was not supplied by the Department.

4. *Remission of Revenue or Abandonment of Claims to Revenue granted outside the provision of Law and Rules having the force of law* :—The information was not supplied by the Department.

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
38-A-Health Services—				
A-Health Establishment—				
A-1-Superintendence—				
New—				
O.	40,000			
S.	2,36,030	2,85,380	2,01,701	—83,679
C.	9,350	Explanation not furnished by the Department.		
Other—				
O.	31,21,570	33,20,070	37,43,887	+4,23,817
R.	1,98,500	Explanation not furnished by the Department.		
A-2-District Health Officers—				
New—				
O.	44,000	2,48,410	1,74,550	—73,860
S.	2,04,410	*See* sub-head A-1		
Other—				
O.	45,41,680	41,01,400	45,68,784	+4,67,384
R.	—4,40,280	*See* sub-head A-1		
A-3-All Pakistan Medical Council—				
New—				
S.	80	80	...	—80
		See sub-head A-1		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
Other		1,000	...	1,000
		See sub-head A-1		
A-5-Model Chest Clinic—				
New—				
O.	1,010			
S.	4,040	5,050	...	—10
Other—				
O.	90,410			
R.	2,560	92,970	92,021	—949
A-6-Rural Health Centres—				
New—				
O.	1,21,240			
S.	4,32,360	5,53,600	3,22,164	—2,31,436
		See sub-head A-1		
Other—				
O.	81,77,520			
R.	—7,62,170	74,15,350	74,97,657	+82,307
		See sub-head A-1		
B-Hospital and Dispensaries—				
B-I-Mayo Hospital—				
New—				
O.	1,17,200			
S.	2,24,940			
C.	20,65,140	24,07,280	2,44,625	—21,62,655
		See sub-head A-1		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	60,68,050	59,72,130	79,94,063	+20,21,938
R.	—95,920			
		See sub-head A-1		
B-2-Lady Willingdon Hospital, Lahore—				
New —				
O.	15,020	56,650	42,461	—14,189
S.	41,630			
		See sub-head A-1		
Other—				
O.	8,03,280	8,41,940	8,50,137	+8,197
R.	38,600			
B-3-Lady Reading Hospital, Peshawar—				
New—				
O.	4,16,560	5,12,770	18,945	−4,93,825
S.	96,210			
		See sub-head A-1		
Other—				
O.	20,46,210	22,56,500	35,86,951	+13,30,451
R.	2,10,290			
		See sub-head A-1		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
B-4—B.V. Hospital, Bahawalpur—				
New—				
O.	13,000			
S.	73,390	86,390	13,567	—72,823
		See sub-head A-1		
Other—				
O.	15,15,350			
R.	—32,710	14,82,640	15,77,385	+94,745
		See sub-head A-1		
B-5-Dental Hospital, Lahore—				
New—				
O.	1,580			
S.	9,470	11,050	9,376	—1,674
		See sub-head A-1		
Other—				
O.	1,34,650			
R.	10,000	1,44,650	1,63,710	+19,060
		See sub-head A-1		
B-6-Lady Aitchison, Hospital, Lahore—				
New—				
O.	5,000			
S.	30,540	35,540	35,580	+140

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	5,43,950	5,27,460	5,29,716	+2,256
R.	—16,490			
B-7-T.B. Sanitorium, Samli—				
New—				
O.	4,000	37,860	38,322	+462
S.	33,860			
		See sub-head A-1		
Other—				
O.	6,54,870	7,64,890	7,48,628	—16,262
R.	1,10,020			
		See sub-head A-1		
B-8-Civil Hospital, Khairpur—				
New—				
O.	5,920	17,440	5,900	—11,540
S.	11,520			
		See sub-head A-1		
Other—				
O.	2,64,560	3,29,560	3,73,636	+44,076
R.	65,000			
		Sec sub-head A-1		
B—9—Blood Transfusion Services—				
O.	4,140	45,920	44,943	—977
S.	41,780			

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	6,40,390			
R.	—10,770	6,29,620	6,79,434	+49,814
		See sub-head A-1		
B – 10—Nishtar Hospital, Multan—				
New—				
O.	74,320			
S.	1,13,410	1,87,730	1,88,441	+711
Other—				
O.	24,75,000			
R.	1,41,190	26,16,190	27,66,158	—1,49,968
		See sub-head A 1		
B—11—Central Medical Depot—				
New—				
O.	370			
S.	990	1,360	470	—890
		See sub-head A-1		
Other—				
O.	14,510			
R.	–1,010	13,500	14,542	+1,042
		See sub-head A-1		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
B-12—Liaquat Medical Hospital, Hyderabad—				
New—				
O.	2,88,790			
S.	5,26,960	38,27,420	32,20,268	− 6,07,152
C.	30,11,670			
		See sub-head A-1		
Other—				
O,	29,42,100	33,95,880	44,50,642	+10,54,762
R.	4,53,780			
		See sub-head A-1		
B-13—Other Hospital and Dispensaries—				
New—				
O.	8,35,260			
S.	17,54,500	26,13,010	16,93,880	−9,19,130
C.	23,250			
		See sub-head A-1		
Other—				
O.	2,76,80,510	2,78,29,850	3,21,33,253	+43,03,403
R.	1,49,340			
B-15—Lahore General Hospital, Lahore—				
New—				
O.	15,500	75,700	63,845	−11,855
S.	60,200			
		See sub-head A-1		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	12,24,710			
R.	5,78,510	18,03,220	18,03,334	+114
B—16—Civil Hospital, Karachi—				
New—				
O.	1,16,540			
S.	2,16,050	3,32,590	6,92,830	+3,60,240
		See sub-head A-1		
Other—				
O.	54,61,540			
R.	−85,750	53,75,790	87,65,098	+33,89,308
		See sub-head A-1		
C—Grants for Health purposes—				
New—				
O.	5,93,480			
S.	3,50,000			
C.	10	9,43,490	13,192	−9,30,298
		See sub head A-1		
Other.		24,83,340	32,37,969	+7,54,629
		See sub-head A-1		
D—Colleges and Schools—				
D—I—Medical College, Lahore—				
O.	33,350			
S.	1,30,320			
C.	23,650			
R.	−250	1,87,070	1,65,851	−21,219

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	16,83,130	17,52,980	18,55,587	+1,02,607
R,	69,850			
		See sub head A-1		
D-2-De-Montmorency College of Dentistry, Lahore—				
New—				
O.	2,510	13,170	...	—13,170
R.	10,660			
		See sub head A-1		
Other—				
O.	1,44,710	1,50,710	1,54,802	+4,092
R.	6,000			
D-3—Health School, Peshawar—				
New—				
O.	1,910	8,850	8,850	...
S.	6,940			
Other—				
O.	1,07,210	1,17,230	1,17,251	+21
R.	10,020			
D—4—Nishtar Medical College, Multan—				
New—				
O.	31,350	1,00,450	1,00,642	+192
S.	72,770			
R.	−3,670			

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	10,02,940	10,25,120	10,30,177	+5,057
R.	22,180			
D—5—Liaqat Medical College, Hyderabad—				
New—				
S.	1,08,840	1,08,840	...	-1,08,840
		See sub-head A-1		
Other—				
O.	17,10,110	17,88,600	18,28,414	+39,814
R.	78,490			
		See sub-head A-1		
D—6—Medical Schools—				
New—				
O.	2,700	33,150	2,228	-30,922
S.	30,120			
R.	330			
		See sub head A-1		
Other—				
O.	4,33,7000	3,61,900	3,99,388	+37,488
R.	-71,800			
		See sub head A-1		
D—7—Health Nursing Schools—				
New—				
O.	20,460	52,110	36,751	-15,359
S.	34,520			
R.	-2,870			

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
Other—			
O. 4,82,6000 R. 11,270	4,93,870	5,06,254	+12,384
D–8–Institute of Hygiene and Preventive Medince, Lahore—			
New—			
O. 2,930 S. 40,410 R. 6,020	49,360	57,522	+8,162
	See sub head A—1		
Other—			
O. 6,33,030 R. −3,050	6,29,980	6,10,778	—19,202
	See sub head A—1		
D–9–Dow Medical College, Karachi—			
New—			
O. 27,350 S. 1,17,120	1,44,470	...	−1,44,470
	See sub head A–1		
Other—			
O. 15,41,650 S. 1,69,390	17,11,040	16,79,791	—31,249
	See sub head A—1		
E—Mental Hospitals—			
E–I–Mental Hospital, Lahore—			
New—			
O. 19,920 S 88,820 R. 1,373	1,10,110	1,10,457	+347

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	17,75,970			
R.	−1,90,280	15,85,690	15,53,491	−32,199
		See sub head A—1		
E—2—Mental Hospital, Hyderabad—				
New—				
O.	5,880			
S.	23,000	28,880	5,880	−23,000
		See sub head A—1		
Other—				
O.	5,53,720			
R.	−16,370	5,37,350	5,64,714	+27,364
		See sub head A—1		
E—3—Mental Hospital, Peshwar—				
New—				
O.	3,480			
S.	12,890	16,370	18,520	+2,150
Other—				
O.	2,96,160			
R.	13,470	3,09,630	3,16,851	+7,221
		See sub head A—1		
F—Chemical Examiner—				
New—				
S.	10,450	10,450	10,707	+257

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	1,83,910	3,30,100	3,57,152	+27,052
R.	1,46,190			
		See sub-head A-1		
G-Expenses in Connection with Epidemic Diseases—				
G-1-Anti-Malaria Operation—				
New—				
O.	1,900	72,710	27,126	—45,584
S.	60,290			
R.	10,520			
		See sub-head A-1		
Other—				
O.	8,41,260	1,91,140	2,20,562	+29,422
R.	—6,50,120			
		See sub-head A-1		
G-2-District Field Staff—				
New—				
O.	12,800	2,29,590	1,25,114	—1,04,476
S.	2,16,790			
		See sub-head A-1		
Other—				
O.	31,17,470	28,91,800	31,82,679	+2,90,879
R.	—2,25,940			
		See sub-head A-1		

Major head and sub-head		Final Grant or Appopriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
G-3-Purchase of Anti-Expedemic Drug Vaccine etc—				
Other—				
O.	2,73,000			
R.	—10,000	2,83,000	3,26,544	+43,544
		See sub-head A-1		
H-Laboratories—				
H-I-Bacteriological Laboratories –				
New—				
O.	340			
S.	8,450	8,790	2,890	–5,900
		See sub-head A-1		
Other—				
O.	1,25,280			
R.	2,570	1,27,850	1,45,577	+17,727
		See sub-head A-1		
H-2-Vaccine Laboratories—				
New—				
O.	1,070			
S.	6,580	7,650	...	–7,650
		See sub-head A-1		
Other—				
O.	1,58,630			
R.	3,770	1,62,400	2,00,072	+37,672
		See sub-head A-1		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
H-3-Food Laboratories—				
New—				
O.	6,000	31,980	23,340	−8,640
S.	25,980			
		See sub-head A-1		
Other—				
O.	3,88,780	4,60,770	4,70,180	+9,410
R.	71,990			
		See sub-head A-1		
H—4—Drugs Laboratories—				
New—				
O.	20,470	16,830	82,259	+65,429
S.	8,330			
R.	−11,970			
		See sub head A—1		
Other—				
O.	1,27,540	1,12,870	2,043	−1,10,827
R.	−14,670			
		See sub head A—1		
I—Health Centres—				
New—				
O.	72,300	2,43,590	1,62,275	−81,315
S.	1,64,750			
R.	6,540			
		See sub head A—1		

Major head and sub-head		Final Grant or Appropriations	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	19,11,400	18,29,810	20,27,694	+1,97,884
R.	–81,590			
		See sub head A–1		
J—Works				
Other—				
O.	8,000	4,000	...	–4,000
R.	–4,000			
Rounding—				
Other—				
O.	80	...	...	...
R.	–80			
Surrenders or Withdrawala within Grant or Approporiation—				
Other—				
R.	1,29,960	1,29,960	...	–1,29,960
Total—				
New		1,37,59,140	79,70,512	–57,88,628
Other		8,83,85,750	10,31,27,011	+1,47,41,261

NOTES

Administration of the Grant :—In the "New" section, the saving of Rs. 57,88,628 worked out to 42.07 per cent of the final grant as compared with

60.28 per cent in the previous year. In the "Other" section, the excess of Rs. 1,47,41,261 wooked out to 15.81 per cent of final graat as compared with 4.98 per cent in the previous year. The surrender of Rs. 1,29,960 increased it to 15.78 per cent of the modified grant.

2. The figures of actual expenditure were not confirmed by the Department in respect of :—

(*i*) *Punjab Circle of Account* :—All sub heads except sub-head B—10 (Other), D—4 and D—8 (New and Other).

(*ii*) *Northern and Southern Area Circle of Accounts* :—All sub-heads.

3. *Remission of Revenue or Abandonment of claims to Revenue granted outside the provision of Law and rules having the force of Law* and

4. *Expenditure on pay and allowances of Governments servant acquitted by Courts of Law in criminal cases on re-instatement to their posts* :—In the Punjab Circle of account, nil information was supplied in this respect whereas the information was awaited in Northern and Southern Area Circle of accounts.

5. *Store Accounts* :—The Store Accounts of Glycerinated vaccine Lymph manufactured in West Pakistan, Vaccine Institute, Muree for the period from 1st July to 15th December, 1969 is giveu below. The accounts for the year 1968-69 was not furnished by the Department for inclusion in this compilation :—

	Quantity		*Cost of Vaccine*
			Rs.
I. *Glycerinated Vaccine*—			
1. Opening balance on 1st July, 1969	10,257	Grams	10,257
2. Manufactured during the period from 1st July, 1969 to 15th December, 1969.	1,25,910	-ditto-	1,25,910
Total	1,36,167		1,37,167
3. *Supplies*—			
(*a*) Free Supply.			
(*i*) Special Staff	...	...	...
(*ii*) For experiments	89	-ditto-	89
(*b*) *Issued on payment*—			
(*i*) To West Pakistan	84,774	-ditto-	84,774
Total	84,863	-ditto-	84,863

	Quantity		Cost of Vaccine
4. Closing balance on 15th December, 1969	51,304	Grams	51,304
5. Sanctioned limit for storage.	1,00,000	-ditto-	...
II. Dry Vaccine—			
Opening balance on 1st June, 1969	2,278	tubes	5,695
Manufactured during the period (1st July, 1969 to 15th December, 1969)	1,390	tubes	3,475
Total	3,668	tubes	9,170
Free Supply	...		...
Special Staff for experiments	16	tubes	40
Issued on payment—			
To West Pakistan	2,922	tubes	7,305
Total	2,938	tubes	7,345
Closing balance on 15th December, 1969	730	tubes	1,825
Result stock verification	Stock in order.		
Name and designation of officer who verified.	Dr. Abdul Ghafoor, PHS (I) Superintendent, Punjab Vaccine Institute, Murree.		
Date of Verification.	16th December, 1969.		

Note. The production of Glycerinted vaccine lymph was stopped w.e.f. 15th December, 1969 vide Secretary to Government of West Pakistan Health Departmnnt's letter No. SOPH-3-4/63, dated the 13th November 1969. The Government has already been requested to accord sanction to the destruction of balance of the vaccine.

Sd/-
(DR. ABDUL GHAFFAR)
P.H.S. (I)
Superintendent, Punjab Vaccine Institute, Murree.

Lahore :
Dated the 16th November, 1971.

Certified that the stock at the close of year upto 15th December, 1969 is not in excess of requirements and did not include any surplus or unserviceable stock.

Sd/-

(NAZIR AHMAD)

Secretary to the Government of Punjab, Health Department, Lahore.

The above store Account has been test audited and found correct.

Sd/-

(CH. JAMAL UD DIN)

Assistant Audit Officer Office of the Director, Commercial Audit.

AUDIT COMMENTS

1. The production activities of the Vaccine Institute, where completely suspend with effect from 1st July, 1968 to 15th December, 1969 under the orders of the Provincial Government. The average recurring expenditure to the tune of Rs. 12,200 per month on its establishment, however, continued to be incurred. Steps need be taken to make the expenditure productive.

2. The Glycerinated Vaccine has again been priced at the rate of rupee one per Unit and no cost sheet was prepared even this time.

3. Store Account also includes the Balances, production and issue of dry vaccine for the first time. It has been priced at the rate of Rs. 2.50 per tube without drawing a proper cost sheet.

4. An expenditure of Rs. 7,488 incurred on the payment of salaries of contingent staff without obtaining sanction of the competent authority needs to be regularised now.

Sd/-

(M. ASMATULLAH KHAN)

Deputy Director of Commercial Audit.

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
39—Public Health—			
A—Public Health Establishment—			
A—1—Public Health Engineering Establishment—			
New—			
O. 1,76,730 S. 4,34,180	6,10,910	4,80,392	—1,30,518
	Explanation not furnished by the Department.		
Other—			
O. 65,75,710 R. —19,300	65,56,410	64,55,443	—1,00,967
A—2—Town Planner and his Staff—			
New—			
O. 18,000 S. 54,940	72,940	40,930	—32,010
	In the Punjab Circle due to (i) posting of officers drawin g higher pay (Rs. 835), (ii) increase in prices of certain articles (Rs. 600), (iii) payment of Adhoc relief/medical charges (Rs. 180) and (iv) extensive touring of executive staff (Rs. 170). In the Northern Area circle due to expenditure having been booked under "Other" instead of "New" owing to misclassification by the Department (Rs. 14,268). Explanation for the remaining saving not furnished by the Department.		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1	2	3	4
	Rs.	Rs.	Rs.
Other—			
O. 8,22,420 / R —76,230	7,46,190	7,61,018	+14,828
	In the Northern Area Circle due to expenditure having been booked under "Other" instead of "New" owing to misclassification by the Department (Rs. 14,268). Explanation for the remaining excess not furnished by the Department.		
B—Tools and Plant—			
New	18,60,000	16,43,554	—2,16,446
	See sub-head A-1		
Other	1,40,000	34,754	—1,05,246
	See sub-head A-1		
Rounding—			
Other	40	...	40
Surrenders or Withdrawals within Grant or Appropriation—			
Other—			
R. 95,530	95,530	...	—95,530
	See sub-head A-1		
Total—			
New	25,43,850	21,64,876	—3,78,974
Other	75,38,170	72,51,215	—2,86,955

The above Appropriation Account does not include the following recoveries which are adjusted in the accounts as reduction of expenditure :—

Nature of recovery	Estimates recovery	Actuals recovery	More (+) Less (-)
1	2	3	4
	Rs.	Rs.	Rs.
Major Head 39—Public Health—			
1—Recovery from other Goverments and Local Bodies etc.			
Other	20,00,000	19,09,670	—90,330
	See sub-head A-1		
2—Amount transferred to the head 70-Capital outlay on Improvement of Public Health			
New	18,60,000	16,43,554	—2,16,446
	See sub-head A-1		
Other	1,40,000	34,754	—1,05,246
	See sub-head A-1		
Total :			
New	18,60,000	16,43,554	—2,16,446
Other	21,40,000	19,44,424	—1,95,576

NOTES

Administration of the Grant.—In the "New" section, the saving of Rs. 3,78,974 worked out to 14.9 per cent of the final grant as compared with 55.16 per cent in the previous year. In the "Other" section, the saving of Rs. 2,86,955 worked out to 3.81 per cent of the final grant as against the excess of 7.24 per cent in the previous year. The surrender of Rs. 95,530 reduced it to 2.57 per cent of the modified grant.

2. The figures of actual expenditure were not confirmed by the Department in respect of :—

(*i*) *Punjab Circle of Account* :—A 1 (New) and (Other) and A-2 (Other).

(*ii*) *Northern Area Circle of Account* :—A-1 (New and Other).

(*iii*) *Southern Area Circle of Account and Director Audit and Accounts Works.*—All sub-heads.

3. *Remission of Revenue or Abandonment of claims to Revenue granted outside the provision of Law and Rules having the force of Law.*—In the Punjab circle, no case of remission was reported by the Public Health Engineering Department and Town Planner whereas information was not supplied in the remaining circles of accounts.

4. *Expenditure on pay and allowances of Government servants acquitted by courts of Law in Criminal cases on re-instatement to their posts.*—In the Punjab Circle of account, no expenditure on this account was reported by the Public Health Engineering Department and Town Planner whereas the information was not furnished in the remaining circles of accounts.

Tools and Plant Charges.—Articles of Tools and Plants are purchased by Public Health Engineering Department for the common use of all works. The expenditure thereon is in the first instance brought to account under one major head and is, at the close of the year, distributed over the various heads in proportion to the actual works expenditure.

The statement as given below compares the expenditure and the grant in respect of the head Tools and plant for the year 1969-70 :—

Major head	Final Grant	District Charges	Charges by Prorata distribution and other adjustment	Total expenditure
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
39 - Public Health Department—				
New	...	16,43,554	—16,43,554	...
Other	...	34,754	—34,754	...
70—Copital outlay on Improvement of Public Health—				
New	18,60,000	...	16,43,554	16,43,554
Other	1,40,000	...	34,754	34,754
Total—				
New	18,60,000	16,43,554	...	16,43,554
Other	1,40,000	34,754	...	34,754

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess(+) Saving(−)
1		2	3	4
		Rs.	Rs.	Rs.
40—Agriculture—				
A—Direction—				
A—1—Direction—				
New—				
O.	36,860			
S.	56,870	85,370	2,79,691	+1,94,321
R,	—2,360			
		Explanations not furnished by the Department.		
Other—				
O.	9,59,840			
R.	21,020	9,80,860	9,62,936	—17,924
A—2—Expenditure under Cotton Control Act—				
New—				
S.	1,480			
R.	340	1,820	1,821	+1
Other—				
O.	19,370			
S.	1,360	20,730	20,122	—608
B—Superintendence—				
New—				
O.	57,300			
S.	85,080	1,42,380	5,46,615	+4,04,235

See sub head ',A—1".

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	12,31,260	13,34,430	9,32,789	−4,01,641
R.	1,03,170			
		See sub head "A—1".		
C—Subordinate and Export Staff—				
New—				
O.	3,140	17,230	39,744	+22,514
S.	13,730			
R.	360			
		See sub head "A—1".		
Other—				
O.	1,65,790	1,49,970	1,24,032	−25,938
R.	−15,820			
		See sub head "A—1".		
D—Farms—				
D—1—Experimental Farms—				
New—				
O.	9,240	57,680	95,213	+37,533
S.	48,840			
R.	−400			
		See sub head "A—1".		
Other—				
O.	9,90,730	9,40,280	10,00,878	+60,598
S.	−50,450			
		See sub head "A—1".		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
D—2—Seed Farms—				
New—				
O.	19,590			
S.	68,170	88,080	2,73,615	+1,85,535
R.	320			
		In the Punjab circle of account saving of Rs. 1,994 due to payment having not been made to officials who remained on strike. Explanation for variations in Southern and Northern Area Circle of accounts not furnished by the Department.		
Other—				
O.	16,07,420			
R.	—36,950	15,70,470	13,12,896	−2,57,574
D—3—District Farms—				
New—				
O.	3,290			
S.	13,110			
R.	440	16,840	69,666	+52,826
		See sub-head A—1		
Other—				
O.	3,01,360			
R.	−9,380	2,91,980	1,80,790	—1,11,190
		See sub-head A—1		
E—Agricultural Demonstration and Propaganda Including Public Exhibition and Fairs —				
E—1—Administration of the Cotton Control Act—				
New—				
O.	6,000			
S.	12,420			
R.	−970	17,450	17,450	...

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	1,73,980	1,68,650	1,68,648	—2
R.	—5,330			
E—2—Demonstration and Propaganda—				
New—				
O.	**98,890**	**3,69,030**	**4,87,327**	**+1,18,297**
S.	**2,70,140**			
		See **sub-head A—1**		
Other—				
O.	**44,30,420**	**44,42,130**	**44,77,074**	**+34,944**
R.	**11,820**			
E—3—Extension and Plant Protection Services—				
New—				
O.	**2,42,460**	**16,66,160**	**16,92,249**	**+26,089**
S.	**14,04,980**			
R.	**—18,720**			
		See **sub-head A—1**		
Other—				
O.	2,05,16,300	1,97,41,506	1,92,86,169	—4,55,337
R.	**—7,74,794**			
		See **sub-head A—1**		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
	1	2	3	4
		Rs.	Rs.	Rs.
E—4 – Locust Control Work—				
New—				
O.	17,320			
S.	45,840	59,950	83,185	+23,235
R.	—3,210			
		In the Punjab circle of account, saving of Rs. 868 due to certain posts remaining vacant. Explananation for remaining variations in Southern and Northern Area circle of accounts not furnished by the Department.		
Other—				
O.	7,15,330	6,44,970	6,42,889	—2,081
R.	—70,360			
E—6—Expenditure on Soil Conservation Project—				
New—				
O.	16,150	75,720	84,756	+9,036
S.	59,570			
		In the Punjab circle of account saving of Rs. 37,342 due to less expenditure than anticipated. Explanation for remaining variation in Southern and Northern Area circle of accounts not furnished by the Department.		
Other—				
O.	10,91,750	10,50,290	10,11,275	– 39,015
R.	—41,460			

See sub-head A—1

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
F—Agricultural Experiments and Research—				
New—				
O.	1,86,650			
S.	3,96,090	5,77,600	5,29,918	−47,682
R.	−5,140			
		In the Punjab circle of account saving due to (i) certain posts remaining vacant (Rs. 12,520) and (ii) payment on account of Rest and Recreation Allowance having not been made (Rs. 3,199). Explanation for the remaining amount in Southern and Northern Area Circle of accounts not furnished by the Department.		
Other—				
O.	64,31,510	64,40,270	63,84,414	−55,856
R.	8,760			
F—2—Schemes Financed by Agriculture Research Council—				
New—				
O.	16,590			
S.	12,890	30,350	98,575	+68,225
C.	6,020			
R.	−5,150			
		See sub-head A—1		
Other—				
O.	3,64,440	2,53,330	3,44,524	+91,194
R.	−1,11,110			
		See sub-head A—1		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
F-4-Expenditure on Cane Development—				
New—				
O.	20,940			
S.	33,500	54,000	59,430	+5,430
R.	—440			
			In the Punjab circle of account due to (i) vacant posts (Rs. 4,860) and (ii) non-payment of Rest and Recreation Allowance (Rs. 827). Explanation for the remaining amount in Southern and Northern Area circle of accounts not furnished by the Department.	
Other—				
O.	5,43,270	5,52,300	5,73,138	+20,838
R.	9,030			
			In the Punjab circle of account saving of Rs. 8,120 due to certain posts remaining vacant. Explanation for the remaining amount in Southern and Nothern area circle of accounts not furnished by the Department.	
G-Agriculture Education—				
A-1-Agricultural Colleges and Schools—				
New—				
O.	14,660			
S.	36,960	93,620	40,475	—53,145
C.	42,000			
			In the Punjab circle of account saving due to certain posts remaining vacant and non-payment of Rest and Recreation Allowance (Rs. 17,865). Explanation for the remaining amount in Southern and Northern Area circles not furnished by the Department.	

Major-head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess(+) Saving(–)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	13,26,200			
R.	–34,040	12,92,160	17,48,627	+4,56,467
		In the Punjab circle of account saving of Rs. 94,398 due to (i) vacant posts (ii) non-payment of scholarships owing to non-availability of suitable candidates and (iii) non-drawal of T.A. bill of an official. Explanation for the balance in Southern and Northern Area circle of accounts not furnished by the Department.		
G-3-Grant-in-aid to Board of Governors, Agricultural College Tandojam—				
New—				
C.	6,00,000	6,00,000	...	–6,00,000
		See sub-head A-1		
Other		10,88,300	10,88,300	...
H-Agricultural Engineering— H-1-Agricultural Engineering—				
New—				
O.	79,830			
S.	3,02,130	3,73,850	21,02,815	+17,28,965
R.	–8,110			
		See sub-head A-1		
Other—				
O.	1,48,58,820			
R.	–34,510	1,48,24,310	1,40,34,806	–7,89,504
		In the Punjab circle of account excess of Rs. 1,54,436 due to posting of Officers/official drawing more pay. Explanation for savings in Southern and Northern Area circle of accounts not furnished by the Department.		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
I-Boring Operation—				
I·1-Boring Operations—				
New—				
O.	5,650			
S.	24,630	30,287	2,482	−27,798
		In the Punjab circle of account saving due to (i) vacant posts (ii) non-payment of Rest and Recreation Allowance. Amount attributed to each factor not intimated by the Department.		
Other—				
O.	4,77,860			
R.	—58,110	4,19,750	3,95,930	−23,820
		In the Punjab circle saving due to certain posts remaining vacant.		
J-Botanical and other Public Gardens—				
J-1-Government Gardens—				
New—				
O.	2,460			
S.	23,370			
R.	—500	25,330	26,687	+1,357
		In the Punjab circle saving of Rs. 3,810 due to less expenditure than anticipated. Explanation for the balance in Southern and Northern Area circle of accounts not furnished by the Department.		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	2,81,850	3,39,439	2,21,187	—18,252
R.	57,589			
		In the Punjab circle excess of Rs. 3,928 due to posting of officers/officials drawing more pay. Explanation for savings in Southern and Northern Area circles of account not furnished by the Department.		
J-2-Zeological Garden—				
New—				
O.	2,400	6,560	2,070	—4,430
S.	4,490			
R.	—330			
		See sub-head A-5		
Other—				
O.	1,54,440	1,87,470	1,89,466	+1,996
R.	33,030			
J-3-Station Gardens—				
New—				
O.	1,000	3,620		—3,620
S.	3,170			
R.	—550			
		See sub-head A-1		
Other—				
O.	48,920	41,380	40,744	—636
R.	—7,540			

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
K-Schemes for the Improvement of Agricultural Marketing—				
New—				
O.	580			
R.	350	930	920	—10
Other—				
O.	9,760			
R.	—750	9,010	9,000	—10
L—Grant-in-aid, Contributions etc— Grant-in-aid to the Land and Water Development Board—				
New—				
O.	26,360			
S.	4,34,350			
C.	4,65,220	9,25,930	26,360	—8,99,570
		See sub head A-1.		
Other—				
O.	33,67,240			
R.	—27,430	33,39,810	29,73,640	—3,66,170
Grant-in-aid to the Agricultural Development Corperation—				
O.	47,18,250			
R.	—34,000	46,84,250	39,39,000	—7,45,250
		Due to short release of funds by the Government.		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
Grant-in-aid to West Pakistan Co-operative Fruits Development Board—			
Other	5,000	5,000	...
Grant-in-Aid to Cane Development and Regulation of Sugar Industry—			
Other	...	638	+638
	See sub head "A-1."		
N—Works—			
Other	2,50,000	2,42,684	+7,316
Rounding—			
Other	10	...	—10
Surrenders or Withdrawals within the Grant or Appropriation—			
New—			
R. 6,630	6,630	...	—6,630
	See sub head "A-1."		
Other—			
R. 10,66,185	10,66,185	...	—10,66,185
	See sub head "A.1."		
Total—			
New	53,26,410	65,61,064	+12,34,654
Other	6,61,29,240	6,24,11,596	—37,17,644

NOTES

Administration of the Grant.—In the "New" Section, the excess of Rs. 12,34,654 worked out to 23.18 per cent of the final grant as against saving of 25.95 per cent in the previous year. The surrender of Rs. 6,630 reduced it to 23.08 per cent of the modified grant. In the "Other" Section, the saving of Rs. 37,17,644 worked out to 5.62 per cent of the final grant as against the excess of 7.2 per cent in the previous year. The surrender of Rs. 10,66,185 reduced it to 4.08 per cent of the modified grant.

2. The figures of actual expenditure were not confirmed by the Department in respect of the following sub-head :—

Punjab circle of Account—

Other—sub-heads D—1, E—2, E—3, and F—1.

Southern Area circle of Account :—All sub-heads.

Northern Area circle of Accounts :—All sub-heads.

3. *Expenditure on pay and allowances of Government servants acquitted by Courts of Law in criminal cases on re-instatement to their posts.*—The information was not supplied by the Department.

4. *Remission of Revenue or Abandonment of claims to Revenue granted outside the provision of Law and Rules having the force of Law.*—The information was not supplied by the Department.

5. The Consolidated Store Accounts for the year 1969-70 were not supplied by the Department for inclusion in this compilation.

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
40—B—Fisheries—				
A—Direction—				
New—				
O.	29,910			
S.	39,510	69,130	11,077	−58,053
R.	290			
		Explanation not furnished by the Department.		
Other—				
O.	6,81,540	6,47,280	7,56,044	+1,08,764
R.	−34,260			
		Explanation not furnished by the Department.		
B—Development of Fisheries—				
B—1—Development of Fisheries—				
New—				
O.	26,720			
S.	38,990	62,600	17,216	−45,384
R.	−3,110			
Other—		*See* sub-head A		
O.	6,16,630	5,95,670	6,59,762	+64,092
R.	20,960			
		See sub-head A		
B—2—Schemes Financed by Agriculture Research Council—				
New—				
O.	3,370			
S.	4,000	14,490	...	−14,490
C.	7,120			
		See sub-head A		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	61,980	59,910	5,949	−53,961
R.	−2,070		See sub-head A	
Rounding—				
Other		−50	...	+50
Surrenders or Withdrawals within the Grant or Appropriation—				
New—				
R.	3,400	3,400	...	3,400
Other—				
R.	57,290	57,290	...	−57,290
Total—				
New		1,49,620	28,293	−1,21,327
Other		13,60,100	14,21,755	+61,655

The above Appropriation Account does not include the following recoveries which are adjusted in the accounts as reduction of expenditure :—

Nature of recovery	Estimated recovery	Actual recovery	More (+) Less (−)
1	2	3	4
	Rs.	Rs.	Rs.
Major head "40-B-Fisheries" B—Development of Fisheries—			
Deduct—Amount recoverable from the Agriculture Research council—	63,280	...	−63,280
		See sub-head A	
Total recoveries	63,280	...	−63,280

NOTES

Administration of the Grant.—In the "New" section, the saving of Rs. 1,21,327 worked out to 81.09 per cent of the final grant as compared with 82.21 per cent in the previous year. The surrender of Rs 3,400 reduced it to 80.65 per cent of the modified grant. In the "Other" section, the excess of Rs. 61,655 worked out to 4.53 per cent of the final grant as against the saving of 3.04 per cent in the previous year. The surrender of Rs. 57,290 increased to 9.13 per cent of the modified grant.

2. The figures of actual expenditure were not confirmed by the Department.

3. *Remission of Revenue or Abandonment of claims to Revenue granted outside the provision of Law and Rules having the force of Law.*—The information was not furnished by the Department.

4. *Expenditure on pay and allowances of the Government servants acquitted by courts of Law in Criminal cases on re-instatement to their posts.*—The information was not furnished by the Department.

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
41—Veterinary—				
B—Superintendence—				
New—				
O	52,000			
S.	1,81,770	2,38,770	55,583	–1,78,187
		Explanation not furnished by the Department.		
Other—				
O.	27,41,950			
R.	—16,060	27,25,890	28,93,655	+1,67,765
		Explanation not furnished by the Department.		
C—Veterinary Education—				
C—1—Veterinary Education—				
Grant-in-Aid to the College of Animal Husbandry, Lahore—				
New		18,480	16,480	...
Other		6,72,990	672520	–470
Veterinary Research and Disense Investigation—				
New—				
O.	5,660			
S.	71,770	77,430	32,291	–45,139
		See sub head "B"		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1	2	3	4
	Rs.	Rs.	Rs.
Other—			
O. 20,08,930 R. —66,170	19,42,760	21,53,062	+2,10,302
	See sub-head B		
New—			
O. **2,240** S. **1,94,700**	**1,96,940**	**576**	**—1,96,364**
	See sub-head B		
Other—			
O. 4,49,290 R. 8,400	4,57,690	4,58,350	+660
D-Subordinate Establishment—			
New—			
O. **19,040** S. **1,61,000**	**1,80,040**	**24,410**	**—1,55,630**
	See sub-head		
Other—			
O. 19,30,590 R. 43,150	19,73,740	20,77,714	+1,03,974
	See sub-head B		
E-Hospitals and Dispensaries—			
E-1-Provincial Veterinary Hospitals and Dispensaries—			
New—			
O. **6,800** S. **1,04,500** R. **30**	**1,11,330**	**25,750**	**—85,580**
	See sub-head B		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	15,65,840	14,90,720	15,26,523	+35,803
R.	−75,120			
		See sub-head B		
E-2-Muffasil Veterinary Hospitals and Dispensaries—				
New		...	3,000	+3,000
		See sub-head B		
Other		1,15,610	90,027	−25,583
		See sub head B		
E—3—Field Control of Diseases—				
New—				
O.	12,080	3,47,980	33,480	−3,14,500
S.	3,35,900			
		See sub-head B		
Other—				
O.	47,49,350	45,59,190	48,13,003	+2,53,813
R.	−1,90,160			
		See sub-head B		
F—Breeding Operations—				
F—1—Government Farms—				
New—				
O.	6,690	90,690	9,615	−81,075
S.	84,000			
		See sub-head B		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	18,90,510	20,22,390	20,55,886	+33,496
R.	1,31,880			
		See sub-head B		
F—2—Other Breeding Operations—				
New—				
O.	2,030	12,230	1,000	−11,230
S.	10,200			
		See sub-head B		
Other—				
O.	7,63,120	7,39,940	7,18,713	−21,227
R.	−23,180			
		See sub-head B		
F—3—Provincial Schemes—				
New—				
O.	2,750	27,250	1,000	−26,250
S.	24,500			
		See sub-head B		
Other—				
O.	5,47,610	5,42,210	5,64,344	+22,134
R.	− 5,400			
		See sub-head B		
G—Zoological Gardens—				
Other		25,000	25,000	...

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
H—Prizes—				
Other		14,000	13,999	-1
I—Camel Specialist—				
New—				
O. S. R.	710 550 —30	1,230	600	-630
		See sub-head B		
Other—				
O. R.	16,910 -2,190	14,720	15,487	+767
Rounding—				
Other		20	...	-20
Surrenders or Withdrawals within the Grant or Appropriation—				
Other—				
R.	1,94,850	1,94,850	...	-1,94,850
		Due to (i) certain posts remaining vacant (Rs. 32,240), (ii) cut imposed by the Finance Department (Rs. 8,120), (iii) posting of incumbants drawing less pay (Rs. 3,850), (iv) less expenditure on contingencies (Rs. 3,235) and (v) cut imposed by the Finance Department. Explanation for the remaining amount not furnished by the Department.		
Total—				
New		12,97,370	2,05,785	-10,91,585
Other		1,74,91,720	1,80,78,283	+5,86,563

NOTES

Administration of the Grant.—In the "New" sanction, the saving of Rs. 10,91,585 worked out to 84.14 per cent of the final grant as compared with 12·92 per cent in the previous year. In the "Other" section, the excess of Rs. 5,86,563 worked out to 3.35 per cent of the final grant as against the saving of 3·06 per cent in the previous year. The surrender of Rs. 1,94,850 reduced it 2·26 per cent of the final grant.

2. The figures of actual expenditure were not confirmed by the Department in respect of :—

Punjab Circle :—All Sub-heads except C—1, G, H. and I.

Southern Area Circle of Account :—All sub-heads.

Northern Area Circle of Account :—All sub-heads.

3. The Consolidated Financial Review of the Government Livestock Farms, West Pakistan for the year 1965-66 to 1969-70 were not supplied by the Department for inclusion in this compliation.

4. *Expenditure on pay and Allowances of Government servants acquitted by Courts of Law in criminal cases on re-instatement to their posts :*—Nil expenditure on this account was reported by the Department in respect of Punjab circle whereas information was not supplied in respect of Southern Area and Northern Area Circles of Account.

5. *Remission of Revenue or Abandonment of claims to Revenue granted outside the provision of Law and Rules having the force of Law :*—In Punjab circle, no case of remission was reported by the Department whereas information was not supplied in Southern and Northern Area Circles of Account.

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
42-Co-operation—				
A-Direction—				
A-1-General—				
New—				
O.	17,160			
S.	51,300	68,460	68,460	...
Other—				
O.	7,35,100			
R.	1,000	7,36,100	7,98,916	+62,816
		Explanation not furnished by the Department.		
B-Superintendence—				
B-1-General—				
New—				
O.	1,83,530			
S.	4,73,320	6,56,850	1,94,551	—4,62,299
		See sub-head A-1		
Other—				
O	66,90,210			
R.	—1,000	66,89,210	71,51,554	+4,62,344
C-Other Charges—				
C-1-Cooperative Training and Education—				
New—				
O.	800			
S.	2,890	3,690	6,731	+3,041
		See sub-head A-1		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
Other—			
O. 39,550 / R. −620	38,930	33,275	—5,655
	See sub-head A-1		
C-2-Organisation of Small Scale Industries on Co-operative basis—			
New—			
S. 1,000 / 1,240	2,240	2,208	—32
Other	14,560	13,219	—1,341
D-Grant-in-Aid— Other	6,42,770	4,18,000	—2,24,770
	In the Punjab Circle of account due to shortfall in the release made by Government (Rs. 85,670). Explanation for the remaining saving of Rs. 1,39,100 not furnished by the Department.		
Rounding—			
Other—			
O. 20 / R. 20	...	...	...
Surrenders or Withdrawal within the Grant or Appropriation—			
R. 640	640	...	−640
	See sub-head A-1		
Total—			
New	7,31,240	2,71,950	−4,59,290
Other	81,22,210	84,14,964	+2,92,754

NOTES

Administration of the Grant.—In the "New" section, the saving of Rs. 4,59,290 worked out to 62·81 per cent of the final grant as compared with 97 92 per cent in the previous year. In the "Other" section, the excess of Rs. 2,92,754 worked out to 3.60 per ecnt of the final grant as compared with 3.35 per cent in the previous year. The surrender of Rs. 640 increased it to 3·61 per cent of the modified grant.

2. The figures of actual expenditure were not confirmed by the Department except in Punjab Circle under sub-head D-Grant-in-Aid to the Cooperative Institution of Management, Lahore (Other).

3. *Expenditure on pay and Allowances of Government Servants acquitted by Courts of Law iu Criminal cases on reinstatement io their posts.*—The information was not furnished by the Departments.

4. *Remission of Revenue or Abandonment of Claims to Revenue granted outside the Provision of Law and rules having the force of Law.*—The information was not furnished by the Department.

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	2	4
		Rs.	Rs.	Rs.
43–Industries—				
A–1–Direction—				
A–1–(a)–Headquarter Establishment—				
New—				
O.	1,70,990			
S.	1,68,780	3,39,770	3,43,059	+3,289
Other—				
O.	33,26,860			
C	50,000	33,25,190	52,40,112	+19,14,922
R.	54,670			
		Explanation not furnished by the Department.		
A–I–(b) Regional Establishment—				
New—				
O.	1,32,570			
S.	1,79,010	3,11,580	1,41,963	–1,69,617
		See sub-head A-1(a) other		
Other—				
O.	25,69,480	25,65,610	27,06,447	+1,40,837
R.	–3,870			
		See sub-head A-1 (a) other		
A–3–Industrial Education—				
A–3 (d)–Government Institute of Dyeing and Calico Printing, Shahdara—				
New—				
O.	3,670			
S.	8,340	12,010	12,010	...

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	3
		Rs.	Rs.	Rs.
Other—				
O.	3,57,720			
R.	—1,450	3,56,270	3,56,343	+73
A—3 (e)—Demonstration Weaving Factory, Shahdara—				
New—				
O.	1,200			
R.	1,930	3,130	3,130	...
Other—				
O.	2,05,040			
R.	—2,000	2,03,040	1,91,334	—11,706
		Due to impending dis-investment of the Factory, the admission of students was not made during the year.		
A—3 (f)—Miscellaneous—				
Other—				
O.	4,500			
R.	—1,840	2,660	2,500	—160
A—4—Industrial Development—				
A—4 (a)—Industrial Research—				
New—				
O.	560			
R.	840	1,400	1,400	...
Other—				
O.	14,810			
R.	—180	14,630	14,630	...

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
A—4 (b) Wool spining and Weaving Development—*Cum*—Training Centre—				
New—				
O.	10,05,300	1,14,540	1,03,774	−10,766
R.	−8,90,760			
		See sub-head A-1 (a) other		
Other—				
O.	6,79,610	6,74,100	6,74,709	+609
R.	−5,510			
A—4—(f)—Industrial and Commercial Museum Intelligence Bureau, Lahore—				
New—				
O.	1,480	4,570	4,562	—8
R.	3,090			
Other—				
O.	58,160	60,990	60,989	—1
R.	2,830			
A—4 (f)—Development—*Cum*—Training Centre for Industries—				
New—				
O.	980	2,190	2,190	...
C.	1,210			

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	77,490			
R.	—10,630	66,860	66,778	-82
A—4 (g)—Government Hides and skins Development Centre—				
New—				
S.	3,370			
C.	3,670	7,040	6,677	363
Other—				
O.	81,910			
R.	540	82,450	82,411	-39
A—5—Gross Expenditure on Government Commercial undertakings—				
A—5 (a)—Demonstration Weaving Factory, Shahdara—				
New—				
O.	2,880			
S.	10			
C.	2,820	5,710	5,710	...
Other—				
O.	15,38,280			
R.	-680	15,37,600	17,45,589	+2,07,989

Due to Audit order providing funds having not been issued by the Finance Department on account of administrative changes owing to dis-memberment of One Unit (Rs. 3,86,000); counter balanced by saving due to impending dis-investment of the Factory (Rs. 1,78,011).

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
D—Grant-in-Aid—				
(a) Grant-in-Aid to Punjab Public Library—				
Other		240	...	−240
		See sub-head A-1 (a) other		
D-(b)—Grant-in-Aid to Small Industries Corporation—				
New		1,00,000	1,00,000	...
Other		6,23,000	7,12,490	+89,490
		See sub-head A-1 (a) other		
Surrender or Withdrawals within the Grant or Appropriation—				
New—				
R.	5,21,070	5,21,070	...	—5,21,070
		Due to non-finalisation of the case regarding the payment of excise duty/ sales tax by the Defence department on account of supply of blankets.		
Other—				
R.	74,460	74,460	...	—74,460
		Due to vacant posts.		
Total—				
New		14,23,010	7,24,475	—6,98,535
Other		95,87,100	1,18,54,332	+22,67,232

The above Appropriation Account does not include the following recoveries which are adjusted in the accounts as reduction of expenditure :—

Nature of recovery	Estimates recovery	Actual recovery	More (+) Less (–)
1	2	3	4
	Rs.	Rs.	Rs.
Major Head 43—Industries—			
Deduct—Receipts and recoveries—			
Amount to be met from the Cess fund—			
Other	7,700	...	–7,700
	See sub-head A-1 (a) other		
Total recoveries	7,700	...	–7,700

NOTES

Administration of the Grant.—In the "New" section, the saving of Rs. 6,98,535 worked out to 49 per cent of the final grant as compared with 90·32 per cent in the previous year. The surrender of Rs. 5,21,070 reduced it to 19.68 per cent of the modified grant. In the 'Other' section, the excess of Rs. 22,67,232 worked out to 23.65 per cent of the final grant as compared with 4.6 per cent in the previous year. The surrender of Rs. 74,460 enhanced it to 24.62 per cent of the modified grant.

2. The figures of actual expenditure were not confirmed by the Department in respect of the following sub-heads :—

Punjab Circle of account.—New (D) Other. A-i (a) A-1 (b) and D.

Northern Area Circle of Account—New and other A-1 (b).

Southern area Circle of Account. – New and other – A-1 (a), A-1 (b), A-3 (F).

3. *Expenditure on pay and allowances of the Government servants acquitted by Courts of Law in Criminal cases on reinstatement to their posts.*—The information was not furnished by the Department in the Southern Area circle whereas nil expenditure was reported in the Punjab and Northern Area Circles of Accounts.

4. *Remission of Revenue or Abandanment of claims to Revenue granted outside the provision of Law and Rules having the force of Law.*—The information was not furnished by the Department in respect of Northern and Southern Area Circles of Account whereas no case of remission was reported in the Punjab Circle of Account—

5. The Store Accounts of the Government Institute of Dyeing and Calico, Printing Shahdara for the years 1968-69 and 1969-70 are given at pages 298 to 301.

STORE ACCOUNT OF THE GOVERNMENT INSTITUTE OF DYEING AND

Serial No.	Name of Articles	Value of goods in stock on 1st July, 1968	Value of goods purchased during the year	Total of columns 3 and 4
1	2	3	4	5
		Rs.	Rs.	Rs.
1.	Colours.	96,938	7,306	1,04,244
2.	Chemicals.	56,662	18,743	75,405
3.	Miscellaneous.	5,085	7,216	12,303
4.	Steam Coal (Furance Oil)	2,510	58,417	60,927
5.	Cloth.	2,900	2,286	5,186
6.	Yarn.	37	260	297
Grand Total —		1,64,132	94,230	2,58,362

Certified that :—

1. the stock at the close of the year is not in excess of the normal re-
2. the stock as it stood on 30th June, 1969 was verified by the Assistant
3. the excesses and shortages of the last year have been accounted for
4. the opening stock of the following items included losses, due to flood

		Rs.
1.	Colours.	9,009
2.	Chemicals.	9,795
3.	Miscellaneous.	1,796
		20,600

Lahore the 24th April, 1971.

Lahore the 26th April, 1971.

Karachi, the 27th September, 1971.

CALICO PRINTING, SHAHDARA FOR THE YEAR 1968-69

Value of goods utilized	Value of good written off	Total of columns 6 and 7	Value of goods in stock on 30th June, 1969	Results of stock verification Excess (+) Defecit (−)
6	7	8	9	10
Rs.	Rs.	Rs.	Rs.	Rs.
17,761	71	17,832	86,412	+98
46,804	...	46,804	28,601	−71
9,164	10	9,174	3,129	−10
58,822	...	58,822	2,105	...
2,658	...	2,658	2,528	...
219	...	219	78	...
1,35,428	81	1,35,509	1,22,853	+98 −81

quirements.

Principal with the help of his staff members.

in the books.

during the year 1955 which have not been regularised.

Sd-

(G. N. Khan).
Princial Government Institute of
Dyeing and Calico Printing, Shahdara.

Sd-

(Mohammad Humayun)
Director of Industries and
Mineral Development, Punjab.

The Store Account has been test audited and found correct.

Sd-

(Ch. Jamal-ud-Din)
Assistant Audit Officer,
Commercial Audit.

Audit Comments

Nil

Sd-

(M. Asmat Ullah Khan)
Deputy Di[illegible] of Commercial Dudit.

STORE ACCOUNT OF THE GOVERNMENT INSTITUTE OF DYEING AND

Serial No.	Name of Articles	Value of goods in stock on Ist July, 1969	Value of goods purchased during the year	Total of columns 3 and 4
1	2	3	4	5
		Rs.	Rs.	Rs.
1.	Colours	86,412	10,042	96,454
2.	Chemicals	28,601	64,186	92,787
3.	Miscellaneous	3,129	13,502	16,631
4.	Steam Coal (Furnace Oil)	2,105	59,628	61,733
5.	Cloth	2,528	3,291	5,819
6.	Yarn	78	841	919
Grand Total		1,22,853	1,51,490	2,74,343

Certified that :—

1. the stock at the close of the year is not excess of the normal re-
2. the stock at it stood on 30th June, 1970 was verified by the Assis-
3. the excesses and shortages of the last year have been accounted for
4. that the opening stock of the following items include losses, due to flood

		Rs.
1.	Colours	9,009
2.	Chemicals	9,795
3.	Miscellaneous	1,796
		20,600

Lahore the 24th April, 1971.

Lahore the 26th April, 1271.

Karachi, ihe 27th September, 1971.

CALICO PRINTING, SHAHDARA FOR THE YEAR 1969-70.

Value of goods utilized	Value of goods written off	Total of columns 6 and 7	Value of goods in stock on 3oth July, 1970	Results of stock verification Excess (+) Defecit (–)
6	7	8	9	10
Rs.	Rs.	Rs.	Rs.	...
23,566	71	23,637	72,817	...
69,528	...	69,528	23,834	...
12,787	10	12,797	3,834	...
57,833	...	57,833	3,900	...
3,153	...	3,153	2,666	...
769	...	759	160	...
1,67,626	81	1,67,707	1,06,636	...

quirements.

tant Principal with the help of his staff members.

in the books.

during the year 1955 which have not been regularised :—

Sd-

(G.N. Khan) Principal

Government Institute of Dyeing and Calico Printing, Shahdara.

Sd-

(Mohammad Humayun)

Director of Industries and Mineral Development, Government of the Punjab

The store Account has been test audited and found correct.

Ch. Jamal-ud-Din)
Assistant Audit Officer,
Commercial Audit.

(M. Asmatullah Khan)
Deputy Director of Commercial Audit,
Karachi.

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
47—Miscellaneous Departments—			
B—Labour and Emigration—			
B (i)—Labour—			
New—			
O. 2,22,340 C. 50,000 S. −14,64,900 R. —5,80,860	11,56,380	10,24,565	−1,31,815
	Explanation not furnished by the Department.		
Other—			
O. 28,79,180 R. −43,110	28,36,070	29,03,433	+67,363
B—(ii)—Industrial Courts—			
New—			
O. 8,780 R. 38,190	46,970	4,350	—43,620
	See sub-head B—1		
Other—			
O. 5,07,740 R. 900	5,08,640	5,38,635	+29,925
	See sub-head B—1		
B—(iii)—Minimum Wages Board—			
New—			
O. 2,670 C. 40,000 R. 4,710	47,380	43,171	—4,209

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	1,21,070	1,27,370	1,28,350	+980
R.	6,300			
B—(iv)—Labour Tribunal—				
New—				
O.	2,090	10,540	1,920	—8,620
R.	8,450			
		See sub-head B—1.		
Other—				
O.	1,36,140	1,40,830	2,19,883	+79,053
R.	4,690			
		See sub-head A—1.		
C—(v)—Wages Board for Working—Journalist—				
New—				
O.	45,000	26,780	21,181	—4,999
R.	—18,220			
		See sub-head B—1		
Other—				
O.	2,69,700	1,29,180	...	—1,29,180
R.	—1,40,520			
		See sub-head B—1		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
C—Resettlement and Employment— Organisation—				
C—1—Manpower and Employment Wing—				
New—				
O.	72,010			
S.	33,030	1,05,040	1,13,201	+8,161
		See sub-head B—1.		
Other—				
O.	4,45,050			
R.	--4,000	4,41,060	4,47,612	+6,552
C—2—Regional Directorate and Employment Exchanges in West Pakistan—				
New—				
O.	1,13,520			
R.	83,920	1,97,440	1,71,497	—25,943
		See sub-head B—1		
Other—				
O.	12,02,580			
R.	—48,490	11,54,090	12,53,089	—98,999
		See Sub-head "B—1"		
C—3—Technical Training Establishment—				
New—				
O.	2,64,960			
S.	63,010	3,27,970	1,93,690	—1,34,280
		See sub-head B—1		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	20,30,990	17,70,380	16,50,204	−1,20,176
R.	−2,60,610			
		See sub-head B—1		
C—4—Apprenticeship Training Scheme—				
New—				
O.	9,180	16,590	5,234	−11,356
C.	7,410			
		See sub-head B—1		
Other—				
O.	1,62,410	1,42,270	1,71,908	+29,638
R.	−20,140			
		See sub-head B—1		
F—Provincial Statistics—				
New—				
O.	17,640	26,170	3,755	−22,415
R.	8,710			
		See sub-head B—1		
Other—				
O.	4,89,670	4,45,450	4,60,275	+14,825
R.	−44,220			
		See sub-head B—1		
G—Examination—				
Other		21,250	10,168	−11,082
		See sub-head B—1		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
1—2—Library—				
New—				
O.	7,270			
C.	35,000	47,640	33,047	—14,593
R.	5,370			
		See sub-head B-1		
Other—				
O.	2,55,980			
R.	—16,970	2,39,010	2,44,692	+5,682
		See sub-head B-1		
1—3 Charges payable to other Government Departments—				
Other—				
O.	8,660			
R.	580	9,240	5,341	—3,889
		See sub-head B-1		
1—4—Preservation and Translation of Ancient Manuscript—				
New—				
O.	2,430			
R.	3,550	5,980	2,429	—3,551
		See sub-head B-1		
Other—				
O.	46,410			
R.	560	46,970	49,147	+2,177
		See sub-head B-1		
J—Religious—				
New—				
O.	1,850			
R.	9,740	11,590	1,070	—10,520
		See sub-head B-1		

Major hnad and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1	2	3	4
	Rs.	Rs.	Rs.
Other	1,21,050	1,25,055	+4,005
	See sub-head B-1		
K—Public Relation—			
New—			
O. 4,18,270 C. 28,150 R. 3,12,560	7,58,980	6,31,730	—4,03,977
	See sub-head B-1		
Other—			
O. 27,53,160 C. 32,060 R. —70,720	27,14,500	29,81,127	+2,66,627
	See sub-head B-1		
L—Expenditure connected with the Administration of the Coal Mines Labour Welfare Fund Act, 1947—			
L—I—Transfer to the Fund of Receipts under Coal Mines Labour Act, 1947—			
New—			
O. 40,00,000 R. —15,00,000	25,00,000	...	—25,00,000
	In the Punjab Circle of account due to less receipts on account of Excise Duty on minerals.		
Other	...	39,44,022	+39,44,022
	See sub-head B-1		

Major head and sub head.	Final Grant or Appropriation.	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
L—2—Mines Labour Welfare Commissioner—			
New—			
O. 50,440 C. 17,410	33,030	7,716	−25,314
	In the Punjab Circle of account due to certain posts remaining vacant (Rs. 24,419). Explanation for the remaining amount not furnished by the Department.		
Other—			
O. 83,730 R. —1,360	82,370	1,14,176	+31,806
	In the Punjab Circle of account due to payment of Rest and Recreation Allowance (Rs. 4,642). Explanation for the remaining excess not furnished by the Department.		
L—3—Advisory Committee—			
New—			
O. 610 R. 650	1,260	645	−615
	Due to payment having been drawn under "Other" instead of "New"		
Other—	11,600	13,932	+2,332
	Due to more expenditure on T.A. than anticipated.		
L—4—General Welfare Measures—			
L—4—(a)—Schools—			
New—			
O. 14,530 S. 4,120	18,650	6,913	−11,737
	Due to certain posts remaining vacant.		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	1,36,620	1,29,800	1,19,300	—10,500
R.	—6,820	Due to certain posts remaining vacant owing to non-availability of qualified. persons.		
L-4-(b)—Hospitals—				
New—				
O.	7,970	12,120	3,701	+8,419
S.	4,150	Due to certain post remaining vacant owing to non-availability of qualified persons.		
Other—				
O.	1,16,920	1,13,720	79,100	—34,620
R.	—3,200	*See* sub-head B-1		
L-4—(c)—Miscellaneous—				
New—				
O.	1,83,470	1,83,990	908	—1,83,082
S.	520	Due to certain construction/repairs having not been executed owing to dismemberment of One Unit.		
Other—				
O.	71,930	35,330	1,30,693	+95,363
R.	—36,600	*See* sub-head B-1		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1	2	3	4
	Rs.	Rs.	Rs.
Surrenders or Withdrawals with Grant or Appropriation—			
New—			
R. 15,28,400	15,28,400	...	–15,28,400
	See sub-head A 1		
Other—			
R. 6,83,730	6,83,730	...	–6,83,730
	See sub-head A-1		
Total—			
New	70,62,900	22,70,323	–47,92,577
Other	1,19,03,910	1,55,90,142	+36,86,232

The above Appropriation Account does not include the following recoveries which are adjusted in the accounts as reduction of expenditure :—

Nature of recovery	Estimated recovery	Actual recovery	More (+) Less (–)
	1	2	3
	Rs.	Rs.	Rs.
Major head 47-Miscellaneous Departments—			
Recoveries from Mines Labour, housing and General Welfare.			
New	...	–17,883	+17,883
	Explanation Department	not furnished by the	
Other	6,77,820	21,36,161	+15,58,341
	Explanation Department.	not furnished by the	

Nature of recovery	Estimated recovery	Actual recovery	More(+) Less(—)
1	2	3	4
	Rs.	Rs.	Rs.
Recoveries from East Pakistan Government for Board of working Journalists.	1,34,850	...	−1,34,850
	Explanation not furnished by the Department.		
Rounding	30	...	−30
Total recoveries—			
New	...	−17,883	+17,883
Other	8,12,700	21,36,161	+12,13,461

NOTES

Administration of the Grant.—In the "New" section, the saving of Rs. 47,92,577 worked out to 67.86 per cent of the final grant as compared with 7.28 per cent in the previous year. The surrender of Rs. 15,28,400 reduced it to 58.97 per cent of the modified grant. In the "Other" section, the excess of Rs. 36,86,512 worked out to 30.97 per cent of the final grants as against the saving of .49 per cent in the previous year. The surrender of Rs. 6,83,730 enhanced it to an excess of 28.94 per cent of the modified grant.

2. The figures of actual expenditure were not confirmed by the Department in respect of:—

(*i*) *Punjab Circle of account.*—All sub-heads except B-1, B-3, B-5, C-1, 9-2, K and L.

Southern and Northern Area Circles of Accounts.—All sub-heads.

3. *Expenditure on pay and allowances of Government Servants acquitted by Court of Law in criminal cases on re-instatement to their posts.*

4. *Re-mission of Revenue or Abandonment of claims to Revenue granted outside the provision of Law and Rules having the force of Law.*—No case of remission was reported by the Planning and Development Department, Minimum Wages Board, Directorate of Labour Welfare, Director, Deaf, Dumb and Blind Institutions of Education Department whereas the information was not supplied by the remaining Departments.

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1	2	3	4
	Rs.	Rs.	Rs.
50-Civil Work (Excluding Establishmeut Charges)—			
Z-Repairs—			
Z-1-Buildings—			
Z-1-(I) General Administration—			
Charged	*2,56,000*	*7,06,289*	*+4,50,289*
	Explanation not furnished by the Department		
New—			
C. 40,000	**40,000**	**97,846**	+57,846
	See **sub-head Z (1) (1)**		
Other	**55,34,150**	**86,30,354**	+30,96,204
	See **sub-head Z (1) (1)**		
Z-I (1) (i)-Food—			
Other	**6,00,000**	**1,73,808**	–4,26,192
	See **sub-head Z (1) (1)**		
Z-1 (2) Jail and Convict Settlements—			
Other	**11,49,500**	**13,19,485**	+1,69,985
	Ses **sub-head Z (1) (1)**		
Z-1 (3) Police—			
New—			
R. 5,000	**5,000**	...	–5,000
	See **sub-head Z (1) (1)**		
Other	**16,54,900**	**19,64,104**	+3,09,204
	See **sub-head Z (1) (1)**		

Majorhead and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
Z-1 (4)—Education—				
Other		50,73,950	63,40,818	+12,66,868
		See sub-head Z (1) (1)		
Z-1 (5)—Health Services—				
New—				
C.	1,18,470	1,18,470	...	—1,18,470
		See sub-head Z (1) (1)		
Other		55,03,350	70,74,951	+15,71,601
		See sub-head Z (1) (1)		
Z-1 (6)—Agriculture—				
Other		10,21,250	11,52,132	+1,30,872
		See sub-head Z (1) (1)		
Z-1 (7)—Veterinary—				
Other		2,39,210	2,93,488	+54,278
		See sub-head Z (1) (1)		
Z-1 (8)—Co-operation—				
Other		28,500	29,751	+1,251
		See sub-head Z (1) (1)		
Z-1 (9)-Civil Works—				
Z-1 (9) (i)—Civil Works—				
New		...	2,296	+2,296
		See sub-head Z (1) (1)		
Other		34,95,050	54,85,080	+19,90,030
		See sub-head Z (1) (1)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
Z-1 (9) (ii)—Buildings etc ; requisitioned under the West Pakistan Requisitioning of Immovable Property (Temporary Power) Act, 1956—			
New	65,000 *See* sub-head Z (1) (1)	...	—65,000
Other	7,95,000 *See* sub-head Z (1) (1)	13,11,599	+5,16,599
Z-1-(10) (i)—Other Departments—			
Other	15,22,090 *See* sub-head Z (1) (1)	19,76,136	+4,54,046
Z-1- (10) (ii)—Lift Irrigation Scheme—			
Other	76,000 *See* sub-head Z (1) (1)	1,85,470	+1,09,470
Grant to Agricultural Development Corporation for Repairs of Buildings—(G. M. Barrage)—			
New	... *See* sub-head Z (1) (1)	575	+575
Other	1,35,280 *See* sub-head Z (1) (1)	1,01,000	—34,280
(Guddu Barrage)—			
New	40,000 *See* sub-head Z (1) (1)	30,000	—10,000

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
Z-2-Miscellaneous—				
New		...	15,313	+15,313
		See sub head Z (1) (1)		
Other		71,500	3,173	–68,327
		See sub head Z (1) (1)		
Basic Democracies, Social Welfare and Local Government Department—				
New		...	5,74,673	+5,74,673
		See sub head Z (1) (1)		
Other		2,66,700	88,203	–1,78,497
		See sub-head Z (1) (1)		
AA-Tools and Plants—				
AA-I—Gross charges—				
(New Supplies)—				
New—				
O.	1,65,180	1,55,640	11,244	–1,44,396
R.	–9,540	See note No. 6 below the Grant.		
Repairs and Carriages—				
Other		2.04,000	15,04,334	+13,00,344
		See Note No. 6 below the grant.		
BB-Grants-in-Aid—				
New—				
O.	2,800	300	...	–300
R.	–2,500	*See* sub-head Z (1) (1)		

Major head and sub-head		Final Grant or Appropriation	Acutal expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
Other		4,700	35,578	+30,878
		See sub-head Z (1) (1)		
Rounding—				
Other		—10	...	+10
		See sub-head Z (1) (1)		
Surrenders or Withdrawals within the Grant or Appropriation—				
New—				
R.	7,040	7,040	...	—7,040
		See sub-head Z (1) (1)		
Total— *Charged*		*2,56,0C0*	*7,06,289*	*+4,50,289*
New		4,31,450	7,31,947	+3,00,497
Other		2,73,75,120	3,76,59,454	+1,02,94,334

The above Appropriation Account does not include the following recoveries which are adjusted in the accounts as reduction of expenditure :—

Nature of recovery	Estimated recovery	Actual recovery	More (+) Less (-)
1	2	3	4
	Rs.	Rs.	Rs.
A—A—Tools and Plants *Deduct*-Recoveries (Other than Public Health Engineering Department—			
(1) Percentage charges on account of Tools and Plant debitable to Other Government Departments, etc.			
Other	62,650	...	—62,650
	See sub-head 2 (1) (1) of account		

Nature of recovery	Estimated recovery	Actual recovery	More (+) Less (−)
1	2	3	4
	Rs.	Rs.	Rs.
(2) Prorata charges debitable to the Head 81—Capital Account of Civil Works outside Revenue Account—			
New	1,29,000	31,385	−97,615
	See sub-head Z (1) (1) of account		
Other	1,67,000	3,79,632	+2,12,632
	See sub-head Z (1) (1) of account		
(3) Prorata charges debitable to the Head 63—B—Development—			
New	7,500	3,071	−4,429
	See sub-head Z (1) (1) of account		
Other	10,000	20,596	+10,596
	See sub-head Z (1) (1) of account		
(4) Deduct Amount transferred to the Head 85—Capital outlay on State Trading—			
Other	6,00,000	3,950	−6,03,950
	See sub head Z (1) (1) of account		
Rounding—			
Other	20	...	−20
Total-recoveries—			
New	1,36,500	34,456	−1,02,004
Other	8,39,670	4,04,178	−3,35,492

NOTES

Administration of the Grant.—In the "Charged" section, the excess of Rs. 4,50,289 worked out to 175.99 per cent of the final appropriation as compared with 234.42 per cent in the previous year. In the "New Section, the excess of Rs. 3,00,497 workedout to 69·65 per cent of the final grant as compared with 83.46 per cent in the previous year. The surrender of Rs. 7,040 reduced it to 72.46 per cent of the modified grant. In the "Other" section, the excess of Rs. 1,02,94,334 worked out to 37·6 per cent. of the final grant as against ·65 per cent in the previous year.

2. The acceptance of the figures of actual expenditure is awaited from the Department.

3. The under mentioned sub-heads indicate instances of uncovered excess :-

New Expenditure :—Z—1 (1), Basic Democracies, etc.

Other Expenditure :—Z—1 (1), Z—1 (2) Z—1 (3), Z—1 (4), Z—1 (5) Z—1 (6) Z—1 (7), Z—1 (8), Z—1 (9) (i), Z—1 (9) (ii), Z—1 (10) (i) Z—1 (10) (ii), Repairs and carriages and BB—Grants-in-Aid.

4. The following sub heads represent cases of non- surrender of savings :-

New Expenditure :—Guddu Barrage, Z—2, AA-1 and BB—Grant in-Aid.

Other Expenditure : —Z—1 (I) (i) Food and Z—2.

5. In view of ultimate savings under the following sub-heads, the additional provision obtained through Contigency Item or re-appropriation was wholly or partly unnecessary :—

New Expenditure :—Z—1 (3), Z—1 (5), Z—1 (9) (ii).

Tools and Plant.—Articles of Tools and Plant are purchased by the Buildings Department for the common use of all works. The expenditure thereon is in the first instance brought to account under one major head and is at the close of the year distributed over the various heads in proportion to the actual works expenditure under the head "Tools and Plant".

The statement given below compares the expenditure and the grant in respect of the head "Tools and Plant" for the year 1969-70 :—

Major Head		Final Grant or Appropriation	Deduct charges	Charges by Prorata distribution and other adjustment	Total
1		2	3	4	5
		Rs.	Rs	Rs.	Rs.
50—Civil Works—(Excluding Establishment Charges)—					
New—					
O.	24,180	19,140	11,244	−34,456	−23,211
R.	−5,040				
Other—					
O.	31,000	27,000	15,04,334	4,00,228	11,04,106
R.	−4,000				
81—Capital Account of Civil works outside the Revenue Account—					
New—					
O.	1,35,000	1,29,000	...	31,385	31,385
R.	−6,000				
Other—		1,67,000	...	3,79,632	3,79,632
63—B—Development—T—Civil Works—					
New—					
O.	6,000	7,500	...	3,071	3,071
R.	1,500				

Major head	Final Grant or Appropriation	Deduct charges	Charges by Prorata distribution and other adjustment	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Other—				
O. 6,000 R. —4,000	10,000	...	20,596	—20,596
Total—				
New	1,55,640	12,244	...	12,244
Other	2,04,000	15,04,334	...	15,04,334

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
50—Civil Work (Establishment Charges)—				
A—Establishment—				
A—(1)—Director General—				
New—				
O.	8,000	51,350	43,960	−7,390
S.	43,350			
		Explanation not furnished by the Dement.		
Other—				
O.	5,33,770	5,66,010	6,01,359	+35,349
C.	10,000			
R.	22,240			
		See sub-head A (1) New		
A (2)—Chief Eegineer—				
New—				
O.	25,000	67,610	62,111	—1,05,499
S.	43,050			
R.	440			
		See sub-head A (1) New		
Other—				
O.	17,88,840	17,84,350	19,18,777	+1,34,427
R.	—4,490			
		See sub-head A (1) New		
A—(3)—Consulting Architect and his Establisment—				
New—				
O.	1,34,180	1,26,340	31,671	—94,669
S.	71,200			
R.	—79,040			
		See sub-head A (1) New		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	8,11,370			
R.	—40,710	7,70,660	8,08,277	+37,617
		See Sub-head A (1) New		
A—(5)—Superintending Engineers—				
Charged—				
C.	*17,940*	*17,940*	...	*-17,940*
New—				
O.	25,000			
S.	1,54,650	1,79,650	61,744	-1,17,906
		See sub-head A (1) New		
Other—				
O.	18,99,520			
R.	7,370	19,06,890	21,65,148	+2,58,258
		See sub-head A (1) New		
A—(6)—Executive Engineers—				
New—				
O.	1,15,000			
S.	7,42,650			
R.	—560	8,57,090	4,82,952	-3,74,138
		See sub-head A (1) New		
Other—				
O.	96,25,720			
R.	—4,820	96,30,540	1,20,09,719	+23,79,179
		See sub-head A (1) New		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
A—(7)—Building Research Directorate—				
New—				
O.	27,980			
S.	23,150	43,960	14,509	−29,451
R.	−7,170			
		See sub-head A (1) New		
Other—				
O.	2,51,440	2,61,820	2,50,376	−11,444
R.	10,380			
		See sub-head A (1) New		
A—(9)—West Pakistan Housing and Settlement Agency—				
New—				
O.	5,69,130			
S.	53,000	6,05,340	6,09,535	+4,195
R.	−16,790			
		See sub-head A (1) New		
Other—				
O.	2,39,820	2,24,120	1,91,130	−32,990
R.	−15,700			
		See sub-head A (1) New		
Rounding—				
Other		30	...	−30
		See sub-head A (1) New		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
Surrenders or Withdrawals within the Grant or Appropriation—				
New—				
R.	3,000	3,000	...	-3,000
		See sub-head A (1) New		
Other—				
R.	16,090	16,090	...	-16,090
		See sub-head New A (1)		
Total—				
Charged		*17,940*	...	*-17,940*
New		20,35,340	13,06,482	-7,28,858
Other		1,51,60,510	1,79,44,786	+27,84,276

The above Appropriation Account does not include the the following recoveries which are adjusted in the accounts as reduction of expenditure :—

Name of recovery	Estimated recovery	Actual recovery	More (+) Less (-)
1	2	3	4
	Rs.	Rs.	Rs.
50—Civil works			
Other	32,500	2,08,135	+2,40,635
Total recoveries	32,500	2,08,135	+2,40,635

NOTES

Administration of the Grant —In the 'charged' section, there is cent per cent saving. In the 'New' section, the saving of Rs. 7,28,858 worked out to 38.84 per cent of the final grant as compared with 41,2 per cent in the previous year. The surrender of Rs. 3,000 reduced it to 35.78 per cent of the modified grant. In the 'Other' section the excess of Rs. 27,84,276 worked out to 17.96 per cent of the final grant as compared with 31 per cent in the previous year. The surrender of Rs. 16,090 enhanced it to 17 99 per cent of the modified grant.

2. The following sub-heads represent cases of non-surrender of saving :—

New expenditure :—A (1), A (2), A (3), A (5) charged, A (5), A (6) and A (7).

Other Expenditure :—A (2), A (7) and A (9).

3. The following sub-heads are instances of uncovered excesses :—

New Expenditure :—A (9).

Other Expenditure :— A (1), A (3), A (5) and A (6).

4. In view of ultimate saving under the following sub-heads, additional provision obtained through supplementary grant, contingency Item and re-appropriation was wholly or partly unecessary :—

New Expenditure :—A(2), A(3) A(5) A(6) A(7).

Other Expenditure :—A(1) (7).

5. Sub-head A-3 (other) shows cases of injudicius surrender causing excess over allotment.

6. Prorata distribution of Building Establishment charges (for accounting procedure Note 7 below Grant No. 11).

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1	2	3	4
	Rs.	Rs.	Rs.
50-Civil Works—			
New	22,35,250	—990	+44,73,532
Other		67,09,872	

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
63-B-Development—			
New	5,25,000	65,644	+46,724
Other		5,06,080	
80-Town Development Schemes—			
New	8,08,950	6,09,534	—8,285
Other		1,91,131	
81-Capital Account of Civil Works outside the Revenue Account.			
New	1,24,53,000	6,32,294	—14,91,138
Other		1,03,29,568	
Total—			
New	1,60,22,300	13,06,482	+30,20,833
Other		1,77,36,651	

Break up of the figures of final grant into "New" and "Other" was not made available by the Department.

Comparison of establishment charges with the works expenditure for the year 1969-70.

(Figures in thousands)

Year	Works Expenditure	Establishment Charges	Percentage
	Rs.	Rs.	
1965-66	1,73,468	21,927	12.64
1996-67	3,03,290	23,556	7.77
1967-68	2,91,487	19,881	6.81
1968-69	1,49,457	15,375	10.29
1969-70	1,89,774	18,399	9.7

The figures are exclusive of expenditure on Engineering Education which has no concern with works expenditure.

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1	2	3	4
	Rs.	Rs.	Rs.
50—B—Communications (excluding Establishment Charges)—			
AI—Comunications—			
Provincal—			
A-I—Communications—			
A-I—(i)—Repairs—			
New—	...	3,13,092	+3,13,092
	Explanations not furnished by the Department.		
Other	3,84,15,210	6,84,94,532	+3,00,79,322
	See sub-head 'New' "A (I) (i)"		
A-I—(ii) Improvement—			
Otherr—	10,56,000	9,84,851	—71,149
	See sub-head "A (1) (i)"		
A—I—(iii)-Fixed charges—			
Other	24,00,000	6,06,109	—17,93,891
	See sub-head A (I) (I)		
Grant to Agricultural Development Corporation for Repairs of—Communications—(Ghulam Mohammad Barrage)			
Other	10,80,150	...	—10,80,150
	See sub-head A (I) (I)		
(Guddu Barrage)			
New	2,79,100	2,08,000	—71,100
	See sub-head A (I) (I)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
Grant in Aid to Agricultural—			
Development corporation for—			
Guddu Barrage—			
Other	...	**8,20,000**	+8,20,000
	See **sub-head A (I) (I)**		
A—2—Repairs Communication financed from subvention from Central Roads Fund—			
A-2—(i) Roads of Central Importance—			
A—2—(i) (I)—Repairs—			
Other	**18,71,430**	**36,30,804**	+17,59,374
	See **sub-head A (I) (I)**		
A-2—(i) (I)—Improvements—			
Other	**71,290**	...	−71,290
	See **sub-head A (I) (I)**		
A-2—(ii)—Other Roads—			
A-2—(iii) (I)—Repairs—			
Other	**18,59,420**	...	−18,59,420
	See **sub-head A (I) (I)**		
A-2—(ii) (2) Improvements—			
Other	**70,860**	...	−70,860
	See sub-head A (I) (I)		
A-3—Repairs Communications—financed from Sugrcane (Development) Cess fund—			
1—Repairs—			
New	...	**17,45,443**	+17,45,443
	See **sub-head A (I) (I)**		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1	2	3	4
	Rs.	Rs.	Rs.
B—Tools and Plant—(New supplies)—			
New	49,90,000	50,253	—48,39,747
	See Note No. 4 below the grant.		
Repairs and Carriages—			
Other	13,00,000	1,15,71,740	+1,02,71,740
	See note No. 4 below the grant.		
C—Grant in-Aid (Food Department)			
New	2,84,08,000	...	—2,84,08,000
	See sub-head A (I) (I)		
Grant-in-Aid to Land and Water Development Board—			
Other	...	47,16,000	+47,16,000
	See sub--head A (I) (I)		
Rounding—			
Other	40	...	—40
	See sub-head A (I) (I)		
Surrenders or withdrawals—Within the gront or—Appropriation—			
Other	3,25,000	...	—3,25,000
	See sub-head A (I) (I)		
Total —			
New	3,36,77,100	23,16,788	—3,13,60,312
Other	4,84,49,400	9,08,24,036	+4,23,74,636

The above Appropriation Account does not include the following recoveries which are adjusted in the accounts as reduction of expenditure :—

Nature of recovery	Estimated recovery	Actual recovery	More (+) Less (–)
1	2	3	4
	Rs.	Rs.	Rs.
Major head 50 – B—Communications (excluding Establishment Charges)—			
Denuct—Recoveries (Other than—Public Health Enginering Department)—			
i) R&R on capital Account—			
ii). Deduct – prorata – Charges debitable to the head "80—A – Capital—outside the Revenue—Account"—	...	9	+9
New	35,37,000	48,864	–34,88,136
Other	9,21,000	53,87,488	+44,66,488
AA (3)—Deduct-Prorata charges Debitable to the head '63-B-Development"—			
New	19,000	232	–18,768
Other	5,000	10,417	+5,417
AA (4)—Deduct—Amount—recoverable from Central Government on account of maintenance of Kaghan Valley Roads—			
Other	50,000	...	–5,000
AA (5)—Deduct-Amount met from Sugercane Development Cess Fund—(Food Department)			
New	2,84,08,000	...	–2,84,98,000
Total recoveries—			
New	3,19,64,000	40,096	–3,19,14,904
Other	9,76,000	53,97,914	+44,21,914

NOTES

Administration of the Grant. – In the "New" section, the saving of Rs. 3,13,60,312 worked out to 23·12 per cent of the final grant as compared with 42·94 per cent in the previons year. In the "Other" section, the excess of Rs. 4,23,74,636 worked out worked out to 87.46 per cent of the final grant as compared with 31.75 per cent with previous year. The surrender of Rs. 3,25,000 enhanced it to 81·73 per cent of the modified grant.

2. The acceptance of the figures of actual expenditure is awaited from the Department except Agriculture Department.

3. The following sub head are instance of non-surrender of saving :—

New Expenditure :—B—Tools and Plant, C—Grant in Aid

Other Expenditure :—AI (ii) A-I (iii), A2—(i) (2), A2(ii)(1) and A—2(iii)2.

4. The under mentioned sub head are cases of uncovered excesses :—

New Expenditure : –AI (1) and A-3,

Other Expenditure :—AI (1) and Grant-in-Aid to A. D. C. A—2 (i), Repairs and Carriages, Grant in Aid to Land and Water Development Board.

4. *Tools and Plant.* – Articles of Tools and plant are purchased by the Highways Department for the common use of work. The expenditure thereon is in the first instance brought to account under one major head and is, at the close of the year, distributed over the various heads in proportion to the actual works expenditure under the head "Tools and Plant".

The statement given below compares the expenditure under the grant in respect of the head "Tools and Plant". for the year 1969-70 :—

Major Head		Final grant Appropriation	Deduct charges	Expenditure charges by prorata distribution and other adjustment	Total
1		2	3	4	5
		Rs.	Rs.	Rs.	Rs.
50—B—Communication excluding establishment charges)—					
New—					
O.	12,46,000	14,34,000	50,253	—49,096	1,157
R.	1,88,000				

Major head	Final Grant		Direct Charges	Charges by Prorata distribution and other adjustment	Total expenditure
1	2		3	4	5
	Rs.		Rs.	Rs.	Rs.
Other—					
O.	2,85,000	3,74,000	1,09,49,911	−51,71,044	57,78,864
R.	89,000				
80-A-Capital Account of Communication outside the Revenue Account—					
New—					
O.	37,30,000	35,37,000	...	48,864	48,864
R.	1,93,000				
Other—					
O.	10,12,000	9,21,000	...	51,61,258	51,61,251
R.	−91,000				
63—B—Development—					
T—Civil works—					
New—					
O.	14,000	19,000	...	232	232
R.	5,000				
Other—					
O.	3,000	5,000	...	9,786	9,786
R.	2,000				
Total—					
New		49,90,000	50,253	...	50,253
Other		13,00,000	1,09,49,911	...	1,09,49,911

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1		2	3	4
		Rs.	Rs.	Rs.
50—B—Communications—				
63—B—Develompent and 80—A—Capital Account of Communication outside the Revenue Account—				
A—Highway Establishment—				
A—(1) Director General—				
New—				
O.	10,000	64,190	...	—64,190
S.	54,190			
		Explanation not furnished by the Department		
Other—				
O.	7,08,110	7,43,860	8,94,241	+1,50,381
R.	35,750			
		See sub-head New A (1)		
A—(2)—Chief Engineers—				
New—				
O.	30,000	1,59,230	67,202	—92,028
S.	1,29,230			
		See sub-head A (1) New		
Other—				
O.	17,44,080	17,31,020	19,57,708	+2,26,688
R.	—13,060			
		See sub-head A (1) New		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
A (3)—Director of Bridges—				
New—				
O.	3,000			
S.	16,660	19,660	19,694	+34
		See sub-head A (1) New		
Other—				
O.	2,29,580			
R.	—880	2,33,700	2,39,641	+5,941
		See sub-head A (1) New		
A—(4) Land Control and and Acquisition Officer and his establishment—				
New—				
O.	6,000			
R.	31,030	37,030	4,550	—32,480
		See sub-head A (1) New		
Other—				
O.	4,98,280			
R.	—57,120	3,37,160	4,47,836	+10,676
		See sub-head A (1) New		
A—(5) Superinding Engineers—				
New—				
O.	20,000			
S.	2,33,160			
R.	—6,490	2,46,670	1,14,088	—1,32,582
		See sub-head A (1) New		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	13,51,320	13,49,630	14,84,817	+1,35,187
R.	—1,690			
		See sub-head A (1) New		
A—(6) Executive Engineer—				
New—				
O.	1,33,000	9,51,780	4,51,277	—5,00,503
S.	8,26,400			
R.	7,620			
		See sub-head A (1) New		
Other				
O.	79,53,530	80,89,260	90,82,256	+10,05,524
R.	1,35,730			
		See sub-head A (1) New		
A—(7) Roads Research Laboratory—				
New—				
O.	6,000	34,830	6,552	—28,278
S.	28,830			
		See sub-head A (1) New		
Other—				
O.	4,61,620	3,99,610	3,11,811	—87,799
R.	—62,010			
		See sub-head A (1) New		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
A—(8)—Lumpsum Charges				
A—(8) (i)—Lumpsum charges—creditable to other Government—				
Other—				
O.	1,12,500	87,500	...	—87,500
R.	—25,000			
		See sub-head A (1) New		
Rounding—				
O.	—20	—20	...	—20
Surrenders or Withdrawals within the Grant or Appropriation—				
New—				
R.	14,110	14,110	...	—14,110
		See sub-headA (1) New		
Other—				
R.	11,720	11,720	...	—11,720
		See sub-head A (1) New		
Total—				
New				
Other		15,16,390	6,63,363	—8,53,027
		1,30,60,000	1,44,18,310	+13,58,310

The above Appropriation Account does not include the following recoveries which are adjusted in the accounts as reduction of expenditure :—

Nature of recovery	Estimated recovery	Actual recovery	More (+) Less (−)
1	2	3	4
	Rs.	Rs.	Rs.
Major head 50—B—Communications—			
A (3)—Deduct Recoveries			
Other	51,110	95,942	+44,632
	See sub-head A (1) New of Account		
Total recoveries—			
Other	51,110	95,942	+44,632

NOTES

Administration of the Grant.—In the "New" section, the saving of Rs. 8,53,027 worked out to 56·26 per cent of the final grant as compared with 31·02 per cent. in the previous year. The surrender of Rs. 14,110 reduced it to 56·19 per cent. of the modified grant. In the "Other" section, the excess of Rs. 13,58,310 worked out to 10.4 per cent of the final grant as compared with 11.33 per cent. in previous year. The surrender of Rs. 11,729 enhanced it to 10.43 per cent of the modified grant.

2. The following sub-heads represent cases of non-surrender of savings :—

New expenditure.—A (1) A (2) A (3) A (5) charged, A (5) A (6) and A (7).

Other expenditure.—A (2), A (5), A (7) and A (9).

The following sub-heads are instances of uncovered excesses :—

New expenditure.—A (9).

Other expenditure.—A (1) A (3) A (5) and A (6).

4. In view of ultimate savings under the following sub-heads, the additional provision obtained through supplementary grant was partly or wholly un-necessary:—

New expenditure :—A (1) A (2) A (4), A (5), A (6) and A (7).

5. The acceptances of the figures of actual expenditure is awaited from the Department.

6. Prorata distribution of communciation Establishment charges (for accounting procedure, note 7 below Grant No. 11 may be seen) :—

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
50—B—Communications—			
New	29,74,000	13,873	+38,27,242
Other		67,87,369	
63—B—Development			
New		3,019	−21,659
Other	39,000	14,322	
80—A—Capital Accouht of Comunication outside the Revenue Account.			
New	1,02,15,000	6,46,471	—20,60,380
Other		75,08,149	
Total—			
New	1,32,28,000	6,63,363	+17,45,203
Other		1,43,09,840	

Break up of the figures of final grant into New and Other was not made available by the Department.

7. *Comparison of establishment charges with works expenditure for the year 1969—70.*

(In thousands of Rupees)

Year	Works Expenditure	Establishment Expenditure	Percentage
1965-66	17,34,68	2,19,27	12·64
1966-67	30,32,90	2,35,56	7·77
1967-68	29,14,87	1,98,81	6·81
1968-69	22,22,51	1,27,50	5·74
1969-70	19,12,03	1,49,69	7·83

The above figures are exclusive of expenditure on Engineering Education which has no concern with works expenditure.

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
81—A—Capital Outlay on Electricity Schemes outside the Revenue Account—			
A—Hydro Electric Scheme Warsak Hydro Electric Project—			
Charged	*26,600*	...	*—26,600*
Other	...	—35,28,16,816	—35,28,16,816
B—Thermo Electric Scheme	...	—14,34,49,483	+14,34,49,483
Grid Sub-station Schemes—			
Other	...	—4,85,92,546	—4,85,92,546
Total —			
Charged	*26,600*	...	*—26,600*
Other	...	—54,48,57,845	—54,48,58,845

NOTES

Administration of the Grant.—In the "Charged" section, the provision of Rs. 26,600 remained un-utilised whereas in the other section there was heavy saving of Rs. 54,48,48,845.

2. The figures of expenditure were not confirmed by the Department.

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
54-Relief—				
A-Relief—				
A-I-Salaries and Establishment—				
New—				
O.	120			
S.	150	2,310	2,325	+15
R	2,040			
Other—				
O.	2,320	1,570	1,521	—49
R.	—750			
A-2-Relief Works—				
New—				
O.	1,00,000	6,00,000	5,64,996	—35,004
S.	5,00,000			
		In the Punjab circle of Account due to expenditure being of unforeseen nature, the saving could not be surrendered during the year. (Rs. 25,000) Explanation for the remaining saving of Rs. 10,004 in the Southern Area circle was not furnished by the Department.		
A-3-Gratuitious Relief—				
New—				
O.	7,75,000	7,72,960	7,32,529	—40,4
R.	—2,040			
		In the Punjab circle of Account due (i) expenditure being of unforese nature, the un-utilized amount, co not be surrendered during the ye Explanation for the remai saving (Rs. 12,619) in the North Area Circle was not furnished by Department.		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
Other	...	4,64,058	+4,64,058
	Explanation not furnished by the Department.		
A-4-Miscellaneous –			
(i) Purchase of Boats—			
New	75,000	59,984	−15,016
	In the Punjab circle of Account saving of (Rs. 12,807) due to expenditure being of unforeseen nature. The unutilized amount could not be surrendered during the year. Explanations for the remaining saving of Rs. 2,606 in the Southern Area circle and for the excess (Rs. 397) in the Northern Area Circle were not furnished by the Department.		
Rounding—			
Other—			
O. −40 ; R. +04	...	...	...
Surrenders or Withdrawals within the Grant or Appropriation—			
Other—			
R. 710	710	...	−710
	Due to change of incumabnts.		
Total—			
New	14,50,270	13,59,834	−90,436
Other	2,280	4,65,579	+4,63,299

NOTES

Administration of the Grant.—In the "New" Section, the saving of Rs. 90,436 worked out to 6.24 per cent of the final grant as compared with 12.64 per cent in the previous year. In the "Other" section, the excess of Rs. 4,63,299 worked out to 20,320.13 per cent of the final grant as against saving of 4.75 per cent in the previous year. The surrender of Rs. 710 increased it to 29,554.71 per cent of the modified grant.

2. The figures of actual expenditure were not confirmed by the Department in respect of following sub-heads :—

Northern area Circle of Account :—All Sub-heads

Southern *area Circle of Account* :—All Sub-heads.

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1	2	3	4
	Rs.	Rs.	Rs.
54–A–Privy Purses and Subsidies –			
Privy Purses and Subsidies of Rulers of States and ex-Rulers of States—			
A–Privy Purses and Subsidies of Rulers of States and EX-Rulers of States—	*37,60,000*	*37,15,000*	*–45,000*
Total	*37,60,000*	*37,15,000*	*–45,000*

NOTES

Administration of the Appropriation.—The saving of Rs. 45,000 worked out to 1.2 per cent. of the final appropriation as compared with nil saving in the previous year.

2. The figures of actual expenditure were not confirmed by the Department.

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
55—Superrnnuation Allowances and Pensions—				
A—Superannuation and Retired Allowances—				
Charged—				
O.	*1,67,000*			
R.	*—47,000*	*1,20,000*	*1,01,850*	*–18,150*
		Due to fluctuating nature of expenditure for which correct estimation is not possible		
New—				
O.	51,01,000			
S.	31,09,170	82.10,170	7,05,126	–75,05,044
		See sub head A– Charged		
Other—				
O.	2,99,06,000			
R.	–1,05,170	2,98,00,830	3,95,54,470	+97,53,647
		See Sub-head A—Charged		
B—Equated Payments of Comuted value of pensions transferred from Capital.				
Charged—				
O.	*15,01,000*			
S.	*2,03,000*			
R.	*47,000*	*17,51,000*	*34,23,480*	*+16,72,480*
		See Sub-head A-Charged		
New—				
S.	18,76,000	18,76,000	3,45,23,375	+3,26,47,375
		See sub-head A-Charged		
Other		27,68,000	5,26,74,615	+4,99,06,615
		See sub-head A-Charged		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
C—Compassionate Allowances—				
New—				
S.	1,41,000	1,41,000	63,658	−77,342
		See sub-head A-Charged		
Other		8,33,000	7,70,998	−62,012
		See sub-head A-Charged		
D—Gratuities—				
New—				
S.	1,36,000	1,36,000	...	−1,36,000
		See sub-head A-Charged		
Other		12,07,000	12,85,763	+78,763
		See sub-head A-Charged		
E—Pensions for Distinguished and Maritorious Services for Political Considerations—				
New—				
S.	59,000	59,000	4,344	−54,656
		See sub-head A-Charged		
Other—				
O.	65,760	1,70,930	1,82,726	+11,796
R.	1,05,170			
		See sub head A-Charged		
F—Charitable Allowances—				
Other—				
O.	29,000	26,000	22,068	−3,932
R.	−3,000			
		See sub head A-Charged		
G—Donations to Provident Fund—				
New—				
S.	10,490	10,490	...	−10,490
		See sub-head A-Charged		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	10,000	13,000	9,944	-3,056
R.	3,000	See sub head A-Charged		
Rounding		40	...	-40
Total—				
Charged		*18,71,000*	*35,26,338*	*+16,54,338*
New		**1,04,32,660**	**3,52,96,503**	**+2,48,63,843**
Other		3,48,18,800	9,45,00,581	+5,96,81,781

The above Appropriation Account does not include the following recoveries which are adjusted in the accounts as reduction of expenditure :—

Nature of recovery	Estimated recovery	Actual recovery	More (+) Less (-)
1	2	3	4
	Rs.	Rs.	Rs.
Major head 55-Superannuation Allowances and Pensions—			
Dudct-Pensionery Charges—			
Other	20,63,300	26,87,268	+6,23,968
	See sub-head A Charged		
Total recoveries	20,63,300	26,87,968	+6,23,968

NOTES

Administration of the grant :—In the "Charged" Section, the excess of Rs. 16,54,338 worked out to 88.42 per cent of final Appropriation as compared with 62.8 per cent. in the previous year. In the "New" Section, the excess of Rs. 2,48,63,843 worked out to 238.32 per cent of the final grant as against the saving of 37.74 per cent. in the previous year. In the "Other" Section, the excess of Rs. 5,96,81,781 worked out 17.14 per cent of the final grant as against of 1.49 per cent. in the previous year.

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
56-Stationery and Printing—				
A-Stationery Offices and Stores—				
New—				
O.	6,600	43,820	8,469	−35,351
S.	37,220			
Other—				
O.	5,11,130	5,94,110	7,43,267	+1,49,157
R.	82,980			
B-Purchase of Stationery Stores—				
New—				
O.	47,600	49,600	46,472	−3,128
R.	2,000			
Other—				
O.	80,89,660	77,31,510	77,78,015	+46,505
C.	5,38,000			
R.	−8,96,150			
C-Discount on plain Papers used with Stamps—				
Other		4,000	3,431	−569
D-Purchase of Plain Paper used with Stamps—				
Other		1,62,950	1,32,588	−30,362

Major-head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
F-Government Presses—				
F-1-Secretariat Press—				
New—				
O.	1,60,720			
S.	4,79,640	6,40,360	5,98,385	–41,975
Other—				
O.	40,29,330			
C.	4,18,000			
R.	4,82,230	49,29,560	51,16,925	+1,87,365
F-2-Regional Presses—				
New—				
O.	1,46,450			
S.	2,74,370			
R.	—2,000	4,18,820	3,74,819	–44,001
Other—				
O.	38,72,830			
R.	—1,32,860	40,05,690	39,51,639	–54,051
F-3-Forms/Jail Presses—				
New—				
O.	12,000			
S.	33,190	45,190	...	–45,190

Major head and sub-head			Final Grant or Appropriation	Actual expenditure	Excess(+) Saving(−)
1			2	4	4
			Rs.	Rs.	Rs.
Other—					
	O.	5,71,070	6,06,350	6,39,145	+32,795
	R.	35,280			
G-Printing at Private Presses—					
Other—					
	O.	2,10,000	4,62,280	4,54,843	−7,437
	R.	2,62,280			
H-Lithography—					
Other—					
	O.	2,10,000	1,12,000	1,10,413	—1,587
	R.	—98,000			
I-Cost of Printing works done by Other Governments—					
Other—					
	O.	5,000	3,500	87,417	—83,917
	R.	1,500			
Rounding					
	O.	—40	—20	...	+20
	R.	20			
Total—					
New			11,97,790	10,28,145	—1,69,645
Other			1,86,11,930	1,90,17,683	+4,05,753

The above Appropriation Account does not include the following recoveries which are adjusted in the accounts as reduction of expenditure :—

Nature of recovery	Estimated recovery	Actual recovery	More (+) Less (-)
1	2	3	4
	Rs.	Rs.	Rs.
Major head 56- Stationary and Printing— Recoveries from Other Governments and Paying Departments—			
E-*Deduct*—value of Stationery supplied to Other Government and paying Departmen's—			
Other	7,74,760	9,29,922	—44,838
	Explanation not furnished by the Department.		
J-*Deduct*—cost of Printing Works—			
Other	5,45,000	3,50,154	—1,94,846
	Explanation not furnished by the Department.		
Less Amount to be spent from Deprecientive Fund—			
Other	1,45,500	...	—1,45,500
	Explanation not furnished by the Department.		
Total recoveries	16,65,260	12,80,076	—3,85,184

NOTES

Administration of the Grant.—In the "New" section, the saving of Rs. 1,69,645 worked out to 14.16 per cent of the final grant as against the excess of 94.23 per cent in the previous year. In the "Other" section, the excess of Rs. 4,05,753 worked out to 2.18 per cent of the final grant as compared with 9.35 per cent in the previous year.

2. The figures of actual expenditure were not confirmed by the Department concerned.

3. *Expenditure on pay and allowances of Government Servants acquitted by Courts of Law in Criminal cases on re-instatement to their posts*—The information was not supplied by the Department in respect of Punjab circle whereas nil expenditure was reported on this account in the Southern and Northern Area Circle of Accounts.

4. *Remission of Revenue or Abandonment of Claims to Revenue granted outside the provision of Law and Rules having the force of Law.*—The information was not supplied by the Department in respect of Punjab circle whereas nil expenditure was reported on this account in the Southern and Northern Area circles of accounts.

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
57—Miscellaneous—				
B—Donation for Charitable Purposes—				
B—3—Charges on account of Poor House, Karachi.				
New—				
O.	820			
R.	2,300	3,120	...	—3,120
		Explanation not furnished by the Department.		
Other		65,230	32,606	—32,624
		See sub-head B-3		
B—4—Orphanges				
New—				
O.	350			
S.	1,400			
R.	—20	1,730	1,631	—99
Other—				
O.	41,020			
R.	6,180	34,840	34,157	—683
B—5—Remand House, Karachi—				
New—				
O.	760			
S.	26,760			
R.	2,740	30,260	28,340	—1,920
		See sub-head B-3		
Other—				
O.	86,200			
R.	—2,140	84,060	2,26,793	+1,42,733
		See sub-head B-3		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
C—Special Commission of Enquiry—				
C-1—Miscellaneous Conferences—				
C-1-(a) Official Language Committee—				
New—				
O.	4,130	10,220	10,220	...
R.	6,090			
Other—				
O.	84,980	70,340	66,872	−3,468
R.	−14,640			
D—Irrecoverable Temporary Loans and advances written off				
E—Contribution				
New		50,000	30,027	—19,793
		See sub-head B-3		
E—2—Guarntee of Annual Income from Post Office, Telegraph and Telephone, Lines—				
Other		1,44,180	58,350	—85,830
		See sub-head B-3		
E—3—Consolidated and Development Grants to Local Bodies—				
Other		6,45,630	6,35,865	—9,765
E—4—Other Charges—				
New—				
O.	9,08,690	11,54,790	8,30,512	—3,24,278
C.	2,46,100			

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
Other				
O.	1,34,01,080	1,33,92,830	34,32,466	—99,60,364
R.	—8,250			
		See sub-head B – 3		
G – Miscellaneous Darbar Charges—				
Other—				
O.	51,780	53,760	1,45,514	+91,754
R.	1,980			
		See sub-head B-3		
H – Refugees, State Prisoners and Detenus –				
Other –				
O.	20,000	17,000	11,717	—5,283
R.	—3,000			
		See sub-head B-3		
1 – Miscellaneous and Unforeseen Charges—				
1 – 2 (a)—Basic Democracies Training Institute –				
New—				
O.	14,540	33,600	5,418	—28,182
R.	19,060			
		See sub-head B-3		
Other –				
O.	3,71,940	3,69,100	3,58,005	—11,095
R.	—2,840			
		See sub-head B-3		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
1-4—Reward for Destruction of Wild Animals—			
Other	250	50	−200
	See sub-head B-3		
1-5 (a)—Other Charges—			
New—			
O. 2,00,000 C. 2,31,670	4,31,670	57,790	−3,73,880
	See sub-head B-3		
1-5 (a)—Other Charges			
Other—			
O. 8,09,470 R. −13,150	7,96,320	1,72,44,906	+1,64,48,586
	See sub-head B-3		
1-5 (b)—Transport Reserved for Emergent use—			
New—			
O. 340 S. 2,120	2,460	99	−2,361
	See sub-head B-3		
Other—			
O. 40,840 R. 8,220	49,060	48,091	−969
1-5 (c)—Demaraction of Indo Pakistan Boundry—			
New—			
O. 2,01,380 S. 1,830	2,03,210	79,841	−1,23,369
	See sub-head B-3		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other		24.960	28,838	+3,878
		See sub-head B-3		
I−7 (d)—Housing Colonies in Sargodha Division				
New				
C.	560	560	...	−560
		See sub-head B-3		
Other		Nil	660	+660
		See sub-head B-3		
I−9—(Directorate of Social Welfare—				
New—				
O. S. R.	4,160 14,600 —20	18,740	91,853	+73,113
		See sub-head B-3		
Other		2,25,450	2,77,150	+51,700
		See sub-head B-3		
I—9 (b)—Urban Community Development projects—				
New—				
O. S. R.	1,300 5,120 —130	6,290	6,430	+140
Other		65,030	96,133	+31,103
		See sub-head B-3		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1		2	3	4
		Rs.	Rs.	Rs.
I—9 (c)—Social Services Projects (Medical)—				
New—				
O.	2,640	5,470	2,719	—2,751
S.	2,830			
		See sub-head B-3		
Other				
O.	39,900	40,380	42,893	+2,513
R.	480			
		See sub-head B-3		
I—11—Bureau of National Re-construction—		*See* sub-head B-3		
New—				
O.	1,36,700	1,68,0	...	—1,68,000
S.	31,300			
		See sub-head B-3		
Other		6,64,650	5,14,511	—1,50,139
		See sub-head B-3		
I—12—Expenditure incurred by Baluchistan Chiefs—				
New		...	45,900	+45,900
		See sub-head B-3		
K—Development of Sugar Cane Areas—				
New		...	42,27,000	+42,27,000
		See sub-head B-3		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
Other		1,42,63,400	85,23,833	−57,39,567
		See sub-head B-3		
L—Loss by Exchange—				
Other—				
O.	500			
R.	−500	...	1,02,874	+1,02,874
		See sub-head B-3		
M—Contribution to West Pakistan Employees Welfare Fund—				
New		38,00,700	...	−38,00,700
		See sub-head B-3		
Other		...	47,50,875	+47,50,875
		See sub-head B-3		
Surrenders or Withdrawals within the Grant or Appropriation—				
New—				
R.	170	170	...	−170
Other—				
R.	40,020	40,020	...	−40,020
Total—				
New		59,20,990	54,17,780	−5,03,210
Other		3,10,46,490	3,66,33,159	+55,86,669

The above Appropriation Account does not include the following recoveries which are adjusted in the accounts as reduction of expenditure:—

Nature of recovery	Estimated recovery	Actual recovery	More (+) Less (−)
1	2	3	4
	Rs.	Rs.	Rs.
Major head 57—Miscellaneous—			
I-5 (c) Demarcation of Indo-Pakistan Boundary			
Other	2,26,300	...	−2,26,300
	Explanation not furnished by the Department.		
Total recoveries	2,26,300	...	−2,26,300

NOTES

Administration of the Grant. - In the "New" section, the saving of Rs. 5,03,210 worked out to 8.50 per cent as compared with 52.77 per cent in the previous year. The surrender of Rs. 170 does not effect the saving. In the "Other" section, the excess of Rs. 55,86,669 worked out to 17.99 per cent of the final grant as against the saving of 29.38 per cent in the previous year. The surrender of Rs. 40,020 enhanced it to 18.15 per cent of the modified grant.

2. The figures of actual expenditure were not confirmed by the Departments in respect of :—

Punjab Circle of account.—All sub-heads except B – orphanages, D, E-4 Grant to Anjuman-i-Humayat-i-Islam for maintenance of Milli Darual Atfal, Grant to Armed Services Board, Grant in Aid to NIPA, I – 5 Demarcation of Indo-Pakistan Boundry.

Southern Area Circle of Account. – All sub-heads.

Northern Area Circle of Account.—The figures and actual expenditure have not been accepted by the Department under all sub-heads except E-4-Other Charges, Board of Economic Enquiry, Flying Clubs and H.R. Refuges.

3. *Expenditure on pay and allowances of Governmeut Servants acquitted by Courts of Law in Criminal Cases on re-instatement to their posts*.—The information was not supplied by the Departments.

4. *Irrecoverable temporary loans and advances written off*.—A sum of Rs. 30,027 representing irrecoverable temporary loans and advances was written off during the year.

5. *Remission of Revenue or Abandonment of claims to Revenue granted outside the provision of Law and Rules having the force of Law*.—The information was not furnished by the Department.

Major head and sub-head		Final Grant or Appropriation	Acutal expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
64—B—Civil Defence—				
A—Expenditure on Airraid Precautions—				
A—1—Direction—				
New—				
O.	9,510			
S.	33,530	44,400	43,050	—1,350
C.	1,360			
		Explanation not furnished by the Department.		
Other—				
O.	4,32,040			
R.	8,500	4,40,540	6,03,574	+1,63,034
		Explanation not furnished by the Department.		
A—2—District Fire Fighting and Rescue Establishment—				
New—				
O.	8,070			
S.	35,970	74,260	71,068	—3,192
C.	30,220			
		See sub-head A (1)		
Other—				
O.	4,42,640			
R.	3,060	4,45,700	5,10,376	+64,676
		See sub head A (1)		
A—3—Medical Establishlisment—				
New—				
O.	680			
S.	3,100	3,780	3,800	+20

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1		2	3	4
		Rs.	Rs.	Rs.
Other		42,430	34,227	−8,203
		See sub head A (1)		
A–4—Civil Defence Training Centre—				
New—				
O.	2,400	14,730	12,780	−1,950
S.	12,330			
Other—				
O.	1,52,450	1,48,140	1,45,273	−2,867
R.	−4,310			
		Due to (i) certain posts remaining vacent (Rs. 2,166) and (ii) posting of officials drawing less pay than their predecessors.		
A–5—Civil Defence Organisation, Karachi—				
New—				
O.	4,150	23,500	17,103	−6,397
S.	19,350			
		See sub hea A (1)		
Other—				
O.	2,35,960	2,25,690	2,53,596	+27,906
R.	−10,270			
		See sub-head A (1)		

Major-head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
A – 6 – Civil Defence Training School, Karachi—				
New—				
O.	1,960			
S.	8,700	10,660	10,600	– 60
Other—				
O.	1,12,710			
R.	–4,840	1,07,870	1,34,757	+26,887
		See sub-head A (1)		
Suraenders or Withdrawals within the Grant or Appropriation—				
Other—				
R.	7,860	7,860	...	–7,860
		See sub head A (1)		
Total—				
New		1,71,330	1,58,401	–12,929
Other		14,18,230	16,81,803	+2,63,573

NOTES

Administration of the Grant.—In the "New" section, the saving of Rs. 12,929 worked out to 7.55 per cent of the modified grant. In the 'Other' section, the excess of Rs. 2,63,573 worked out to 18·58 per cent of the final grant as compared with ·87 per cent in the previous year. The surrender of Rs. 7,860 increased it to 19.25 per cent of the modified grant.

2. The figures of actual expenditure were not accepted by the Department in respect of :—

(*i*) Punjab Circle of Account sub-head A—1—Direction.

(*ii*) *Southern Area Circle of Account* :—All sub-heads.

(*iii*) *Northern Area Circle of Account* :—All sub-heads.

3. *Remission of Revenue or Abandonment of claims to Revenue granted outside the provision of Law and Rules having the force of Law* :—The informatiom was not furnished by the Department in the respect of Northern and Southern Area Circles of Accounts whereas nil expenditure on on this account was reported in the Punjab Circle of Account.

4. *Expenditure on pay and allowances of Government servants acquitted by Courts of Law in criminal cases on re-instatement to their posts* :—The information was not furnished by the Department in respect of Southern and Northern Circles of Account, whereas nil expenditure on this account was reported in the Punjab Circle of Account.

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
83—Payment of Commuted Value of Pensions—				
A—Payments of Commuted Value of Pensions—				
A—1 (1)—Payment in Pakistan—				
Charged—				
O.	*15,000*			
S.	*40,000*	*55,000*	..	*–55,000*
		Due to the expenditure being of fluctuating nature for which accurate estimation is not possible.		
New—				
O.	2,16,58,700			
S.	45,67,700	2,62,26,400	2,36,33,558	–25,92,842
		See sub-head A–1(1) Charged		
Total—				
Charged		*55,000*	...	*–55,000*
New		2,62,26,400	2,36,33,558	–25,92,842

The above Appropriation Account does not include the following recoveries which are adjusted in the accounts as reduction of expenditure :—

Nature of recovery	Estimated recovery	Actuals recovery	More (+) Less (−)
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—83—Commuted value of Pensions —			
Recoveries of expenditure from the Other Government Departments etc.—			
B-*Duduct*-amount recovered from other Governments—			
New	60,000	...	−60,000
	Due to the expenditure being of fluctuating nature for which accurate estimation is not possible.		
C-*Deduct*-Capital portion of equated payments out of Revenue —			
Charged	*200*	*673*	*+473*
	See sub-head B above		
New	27,68,000	4,18,40,049	+3,90,82,049
	See sub-head B above		
Other	...	4,71,73,060	+4,71,73,060
	See sub-head B above		
Total recoveries—			
Charged	*200*	*673*	*+473*
New	28,28,000	4,18,50,049	+3,90,22,049
Other	...	4,71, 73,060	+4,71,73,060

NOTES

Administration of the Grant;—In the 'Charged' section, there was cent per cent saving. In the "New" section, the saving of Rs. 25,92,842 worked out to 9·89 per cent of the final grant as compared with 9.19 per cent in the previous year.

Major head and sub-head		Final Grant or Appopriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
85-A—Capital Outlay on Provincial Schemes of State Trading—				
A-Grain Supply Scheme—				
A-1-Gross Charges—				
A-1 (i)—Cost of Purchase of Food-grain and other expenditure—				
New.				
O.	**87,18,77,670**			
S.	**—11,27,600**	**87,07,50,070**	**58,41,31,671**	**28,66,18,399**
		Explanation not furnished by the Department.		
Other		**23,60,58,530**	**1,18,58,49,064**	**+94,97,90,534**
		See **sub-head A-1 (i)**		
A-1 (ii) Establishment Charges—				
New—				
O.	**83,200**			
S.	**10**			
C.	**24,280**	**6,68,280**	**4,73,380**	**—3,94,900**
R.	**7,60,790**			
		See **sub-head A-1 (i)**		
Other—				
O.	**1,05,05,970**			
R.	**—3,72,840**	**1,01,33,130**	**1,02,07,828**	**+74,698**
		See **sub-head A-1 (i)**		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1	2	3	4
	Rs.	Rs.	Rs.
A-1 (iii) – Suspense—			
Other			
(a) Debits	...	26,99,08,414	+26,99,08,414
	See sub-head A-1 (i)		
(b) Credits	...	26,99,08,414	–26,99,08,414
	See sub-head A-1 (i)		
A-1 (iv) – Expenditure on repairs of Storage Bins transferred from "50-Civil Works"—			
Other	6,00,000	4,02,862	–1,97,138
	See sub-head A-1 (i)		
A-1 (v)—Miscellaneous—			
Other	1,00,000	...	–1,00,000
	See sub-head A-1 (i)		
A-1 (vi)—Interest on Capital—			
Charged—			
O. *3,00.00,000* / *C.* *1,14,22,130*	*4,14,22,130*	*2,52,23,305*	*–1,61,98,825*
	See sub head A-1 (i)		
B-Sugar Nationalisation Scheme—			
B-1-Gross Charges—			
B-1 (i)—Cost of Purchase of Sugar and other expenditure—			
Other—			
O. 83,04,49,000 / R. –58,25,27,600	24,79,21,400	42,66,79,298	+17,87,57,898
	See sub-head A-1 (i)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
B-1 (iv)—Interest on Capital—				
Charged		*2,50,000*	*40,66,521*	*+38,16,521*
		See sub head A-1 (i)		
C-Other-Miscellaneous Schemes—				
C-1-Expenditure on Other Schemes—				
C-1-(i)—Expenditure on Other Schemes—				
Other		10,000	...	−10,000
		See sub head A-1 (i)		
C-1-(ii)—Sugarcane Control Organistion—				
New—				
O.	800	3,800	...	−3,800
R.	3,000			
		See sub-head A-1 (i)		
Other—				
O.	91,150	54,800	45,780	−9,020
R.	−36,350			
		See sub-head A-1 (i)		
D-Medical Store Depots—				
D-1 (i)—Medical Store Depot, Lahore—				
New		10,000	...	−10,000
		See sub-head A-1 (i)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
Other—			
O. 1,24,94,680 R. −28,120	1,24,66,560	2,10,31,478	+85,64,918
	See sub-head A-1 (i)		
D-1 (ii)—Medical Store Depot, Karachi—			
New—			
O. 2,000 R. 27,530	29,530	29,530	...
Other	1,04,82,800	1,01,48,263	−3,34,537
	See sub head A-1 (i)		
D-(iii)—Other Medical Store Depots—			
New—			
O. 5,000 R. −7,250	12,250	12,250	...
Other—			
O. 91,440 R. −230	91,210	91,210	...
E-Coal Control Organisation—			
E-1-Establishment Charges—			
New—			
O. 16,000 R. 36,220	52,220	...	−52,220
	See sub-head A-1 (i)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	5,50,140			
R.	—8,050	5,42,090	4,20,310	-1,21,780
		See sub-head A-(New)		
E-1 (ii)—Cost of Purchase of Coal and Other Expenditure —				
Other—				
O.	2,90,52,170			
R.	—86,50,970	2,04,01,200	2,20,67,305	+16,66,105
		See sub-head A-1 (i)		
E-1 (iii)—Interest on Capital Outlay—				
Charged—				
O.	*8,92,430*			
R.	*—2,63,630*	*6,28,800*	*6,28,800*	...
F-Associated Cement (Government of West Pakistan)—				
F-1-Gross Charges—				
F-1-(i)—Working Expenses—				
Other—				
O.	4,93,07,000			
R.	10,14,000	5,03,21,000	5,16,94,145	+13,73,145
		See sub-head A-1 (i)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1	2	3	4
	Rs.	Rs.	Rs.
F-1 (ii)—Suspense—			
Other—			
(a) Debits	...	5,05,00,566	+5,05,00,566
	See sub-head A-1 (i)		
(b) Credits	...	–5,05,00,566	–5,05,00,566
	See sub-head A-1 (i)		
F-1 (iii)—Transfer to Deposit Account—			
(a) Depreciation Reserve—			
Other	6,00,000	...	–6,00,000
	See sub-head A-1 (i)		
(b) Reserve for staff and Graduity proper—			
Other	2,00,000	...	–2,00,000
	See sub-head A-1 (i)		
F-1 (iv)—Expenditure on Donation under companies Projects (Workers Participation) Act, 1968—			
New	4,28,000	4,28,000	...
Graduity etc (Proper)—			
Other	2,00,000	...	–2,00,000
	See sub head A-1 (i)		
B-1 (v)—Interest transferred from "22-Interest"—			
Charged—			
C. *8,91,370* / *R.* *2,63,630*	*11,55,000*	...	*–11,55,000*
	See sub head A-1 (i)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
Surrenders of Withdrawals within the Grant or Appropriation—			
New—			
R. 2,92,810	**2,92,810** *See* sub head A-1 (i)	...	—2,92,810
Other—			
R. 59,06,10,160	59,06,10,160 *See* sub-head A—1 (i)	...	—59,06,10,160
Rounding	20	...	—20
Total—			
Charged	*4,34,55,930*	*2,99,18,626*	*—1,35,37,304*
New	**87,24,46,960**	**58,50,74,831**	—28,73,72,129
Other	1,18,07,92,900	1,72,86,37,543	+54,78,44,643

The above Appropriation Account does not included the following recoveries which are adjusted in the accounts as reduction of expenditure :—

Nature of recovery	Estimated recovery	Actual recovery	More (+) Less (-)
1	2	3	4
	Rs.	Rs.	Rs.
Major head 85—A—Capital Outlay on Provincial Schemes of State Trading—			
A—Grain Supply Scheme—			
A—2—*Deduct*-Receipt and Recoveries on Capital Account—			
A—2 (i)—Gross recoveries including interest and Storage Surcharge—			
Other	1,18,26,87,300	1,77,49,25,714 *See* sub-head A—1 (i)	+59,22,38,414

Nature of recovery	Estimated recovery	Actually recovery	More (+) Less (−)
1	2	3	4
	Rs.	Rs.	Rs.
A—2 (ii)—Less Amount transferred to "81—Capital Accounts of Civil Works" on account of Storage Surcharge—			
Other	14,000	18,57,999	—18,43,999
	See sub-head A—1 (i)		
A—2 (iii)—Other receipts—			
Other	10,00,000	29,28,229	+19,28,229
	See sub-head A—1 (i)		
B—Sugar Nationalization Scheme—			
B—2—*Deduct*-Receipt and Recoveries on Capital Account—			
B—2 (i)—Gross Receipts including interest—			
Other	74,70,86,000	59,20,10,485	—15,50,75,515
B—2—(ii)—Less amount transfered to "81—Capital Account of Civil Works" on account of Storage Surcharge—			
Other	20,42,000	2,97,931	+17,44,069
	See sub-head A—1 (i)		
B—2 (iii)—Other receipts			
Other	1,00,000	37,026	—62,974
	See sub-head A—1 (i)		

Nature of recovery	Estimated recovery	Actual recovery	More (+) Less (-)
1	2	3	4
	Rs.	Rs.	Rs.
D—Medical Stores Depots—			
D—2—*Deduct*-Receipt and Recoveries on Capital Account—			
D—2 (i)—Medical Stores—			
Other	2,30,85,920	1,69,69,701	—61,16,219
	See sub head A—1 (i)		
D—2 (ii)—Other receipts—			
Other	...	1,20,18,150	+1,20,18,150
	See sub head A—1 (i)		
E—Coal Contral Organisation—			
E—2—*Deduct*-Receipts and Recoveries on Capital Account—			
E—2 (i)—Recovery on account of Coal Supplies—			
Other	3,18,81,000	2,43,06,371	—75,74,629
	See sub-head A—1 (i)		
E—2—(iii)—Other receipts—			
Other	...	53,06,649	+53,06,649
	See sub head A—1 (i)		
F—Associated cement (Government of West Pakistan)—			
F—2—*Deduct*-Receipt and Recoveries on Capital Account—			
F—2 - (i)—Recovery for cement supplies—			
Other	5,29,57,000	5,42,24,824	+12,67,824
	See sub head A—1 (i)		

Nature of recovery	Estimated recovery	Actually recovery	More (+) Less (−)
1	2	3	4
	Rs.	Rs.	Rs.
F—2 (iii)—**Amount transferred** from—			
Companies Profits (Workers Participation) Act, 1968—			
New	2,14,000	2,14,000	...
F—2 (iv)—Reserve for Staff fund and Gratuity—			
Other	2,00,000	...	−2,00,000
	See sub-head A—1 (i)		
Total—			
New	2,14,000	2,14,000	...
Other	2,03,69,41,220	2,48,05,71,219	+44,36,29,999

NOTES

Administration of the Grant.—In the "Charged" section, the saving of Rs. 1,35,37,304 worked out to 31·15 per cent of the final grant as compared with the excess of 2·44 per cent in the previous year. In the "New" section, the saving of Rs. 28,73,72,129 worked out to 32·94 per cent of the final grant as compared with 99·99 per cent in the previous year. The surrender of Rs. 2,92,810 reduced it to 32·92 per cent of the final grant. In the "Other" section the excess of Rs. 54,78,44,643 worked out to 46·4 per cent of the final grant as compared with 58·31 per cent in the previous year. The surrender of Rs. 59,06,10,160 enhanced it to 192·9 per cent of the final grant.

2. The figures of actual expenditure were not accepted by the Department.

3. *Running Accounts of Foodgrain supply schemes.*—The consolidated Running Accounts of Foodgrain supply schemes for the year 1955-56 to 1969-70 were not furnished by the Department for inclusion in this compilation.

4. *Combined Trading and Profit and Loss account of Sugar Nationalisation schemes.*—The consolidated Combined Trading and Profit and loss Accounts of Sugar Nationalisation Scheme for the year 1955-56 to 1969-70 were not made available by the Department.

5. The Running Accounts and the Financial Review thereon for the purchase of Cloth in the Northern Area Circle of Accouct for the years 1964-65 to 1969-70 were not supplied by the Department.

6. *Expenditure on pay and allowances of Government Servants acquitted by Courts of Law in criminal cases on re-instatement to their posts.*—The information was not supplied by the Department.

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
Public Debt (Discharged)—			
A—Debt Raised in Pakistan—			
I—Permanent Debt—			
Charged—			
O. *5,63,23, 500* *R.* *—63,83,400*	*4,99,40,100*	*7,38,96,511*	*+2,39,56,411*
	Explanation not furnished by the Department.		
II—Floating Debt—			
Other Floating Loans—			
Ways and Means Advances—			
Charged—			
O. *1,00,00,00,000* *R.* *—68,08,00,000*	*31,92,00,000*	*37,37,00,000*	*+5,45,00,000*
	See **sub-head "Permnent Debt"**		
Other Food Advances—			
Charged—			
O. *1,10,00,00,000* *R.* *—25,00,00,000*	*85,00,00,000*	*93,23,68,204*	*+8,23,68,204*
	Due to more sale of Food graina/Sugar than originally anticipated.		
III—Loans from the Central Government—			
Charged—			
O. *15,67,52,800* *R.* *—19,67,000*	*15,47,85,800*	*15,45,21,513*	*—2,64,287*

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1	2	3	4
	Rs.	Rs.	Rs.
B—Debt Raised Abroad—			
Charged—			
O. *21,79,300* *S.* *40,76,000* *R.* *46,53,000*	*1,09,08,800*	*1,30,23,855*	*+71,15,555*
	See sub-head "Permanent "Debt".		
Surrender or Withdrawals with the Appropriation—			
Charged—			
R. *93,44,97,400*	*93,44,97,400*	...	*+93,44,97,400*
	Due to (i) Grant of Rs. 40 Crore by the Government of Pakistan to provincial Government, the Ways and Means position was considerably eased (Rs. 68,08,00,000), (ii) lesser discharge than the face value (Rs. 36,97,400) and (iii) less withdrawal from the Commrcial Banks on account of improved food situation (Rs. 25,00,00,000).		
Total	2,31,93,31,600	1,55,25,10,083	−76,68,21,517

NOTES

Administration of the Appropriation :—The saving of Rs. 76,68,21,517 worked out to 33·06 per cent of the final appropriation as compared with 7·82 per cent. in the previous year. The surrender of Rs. 93,44,97,400 converted it into an excess of 12·11 per cent of modified appropriation.

2. The figures of actual expenditure were not confirmed by the department except under sub-head "Other Food Advances".

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
63–B–Development–			
B–Land Reforms–			
B–1–Entertainment of Staff for Consolidation of Holdings–			
B–1–(b)–Entertainment of Consolidation Staff Main Scheme –			
Other–			
O. 51,00,000 R. –2,27,840	48,72,160	50,25,764	+1,53,604
	Explanation not furnished by the Department.		
New	...	4,26,730	+4,26,730
	Explanation not furnished by the Department.		
B–2–Extension of the Scheme for the Consolidation of Holding of Bahawalpur–			
New	4,00 000	4,98 077	+98,077
	See sub-head B (1) (b)		
B–3–Grant-in-Aid to Agricultural Development Corporation Consolidation works–			
New	...	2,45,000	+2,45,000
	Due to adjustment of debits relating to the year 1967-68.		
C–Colonization–			
C–4–Grant to Agricultural Development Corporation for Colonization of Ghulam Muhammad Barrage and Guddu Barrage–			
New	4,45,000	4,11,780	–33,220
	See sub-head B 1 (b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other		... *See* sub-head B-1 (b)	−1,200	−1,200
D—Village Aid and Community Development—				
D—15—Grant to Basic Democracies for Works Programme—				
New—				
S.	6,27,50,000	6,28,19,700	3,60,03,961	−2,68,15,739
C.	69,700	Due to short release of funds by the Finance Department (Rs. 10,80,171). Explanation for the remaining saving not furnished by the Department.		
E—Forests—				
E—1—Kohistan Forest Range Management Scheme—				
New—				
R.	2,800	2,800	2,461	−339
Other—				
O.	50,000	44,640	42,637	−2,003
R.	−5,360			
E—4—Registan Soil and Vegetation Conservation Division—				
New—				
O.	1,75,000	1,72,670	1,64,999	−7,671
R.	−2,330	Due to post of D.F.O. having remained vacant for a period of about two months and non-appointment of sanctioned strength owing to certain administrative difficulties.		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
E—7—Development of Irrigated Plantation for Fuel and Timber in Barroge Zone—				
New—				
O.	3,60,000			
R.	– 59,930	3,00,070	2,67,828	–32,242
		Due to planting, sowing etc., having not been carried out according to the proposed target owing to non-supply of water by the Irrigation Department.		
E—9—Range Pasture Improvement Scheme—				
New—		...	94,155	+94,155
		Due to expenditure having been classified as 'Other' instead of 'New'.		
Other—				
R.	87,000	87,000	...	–87,000
		Due to expenditure having been classified as 'Other' instead of 'New'.		
E—14—West Pakistan Range Improvement Scheme—				
New—				
O.	1,00,000			
R.	2,520	1,02,520	97,793	–4,727
		Due to administration cost having not been sanctioned in accordance with the provision of P.C.I. Scheme.		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
E–21–Scheme for preparation of Working Plan—				
New—				
O.	5,20,000	5,56,380	5,72,017	+15,637
R.	36,380			
E–23–Forest Protection in Murre Hills—				
New—				
O.	3,60,000	3,63,990	5.59,693	−4,297
R.	3,990			
E–28–Scheme for extension of Changa Manga National Park—				
New—				
O.	17,800	1,470	1,430	−40
R.	−16,330			
Other—				
O.	14,490	14,690	13,690	−1,000
R.	200			
E–30–Grant-in-Aid to the Agricultural Development Corporation for the Implementation of Forests Scheme—				
New		10,43,800	10,43,800	...
Other—				
O.	17,56,200	16,86,200	16,86,200	...
R.	−70,000			

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
E-32-Rehabilitation of Riverian Forests—			
New—			
O. 7,94,000 R. —1,24,880	6,69,120	5,62,070	—1,07,050
	Due low abkalani, regeneration having not been carried out during the year.		
E-40-Aerial Forest Inventory and Land use Survey of North West Pakistan—			
New—			
O. 10,00,000 R. —1,46,940	8,53,060	5,51,095	—3,01,965
	Due to (i) non-fulfillment of the indent of stores with the Industries Department and (ii) filed work having not been executed owing to unfavourable weather condition.		
E-42-Range Management in Cholistan—			
New—			
O. 4,00,000 R. 24,000	4,24,000	4,26,292	+2,292
E-44-Irrigation Plantation in Tanusa Barrage—			
Other—			
O. 5,25,000 R. —3,25,000	2,00,000	2,00,341	+341

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
E-46-Range Improvement Scheme, Quetta—			
New	...	6,114	+6,114
	Due to expenditure having been classified as "New" instead of "Other".		
Other—			
R. 7,100	7,100	...	−7,100
	Due to expenditure having been classified as "New" instead of "Other".		
E-50-Mangla Watershed Management—			
Other	15,00,000	15,00,000	...
E-52-Control of Shisham Defoliator and Other Forest Pests—			
New—			
O. 3,00,000 R. 5,870	3,05,870	2,25,192	−80,678
	Due to indent for the purchase of insecticide spraying machine placed with the Industries Department having not been matured till the close of the year.		
E-54-Survey of Hab River Catchment—			
New—			
O. 50,000 R. −1,150	48,850	45,255	−3,595

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
E-56-Construction of 25 Miles Truck Road in Peshawar Region—				
New—				
O.	2,00,000			
R.	-12,000	1,88,000	1,81,350	-6,650
E-57-Fire Protections in Hazara District—				
New—				
O.	50,000			
R.	160	50,160	48,630	-1,530
E-66-Range Management and Afforestation in Resumed Land in Peshawar Region—				
Other—				
O.	1,00,000			
R.	-19,240	80,760	77,829	-2,931
E-67-Rehabilitation of Lands around Ghora Gali—				
New		1,920	1,920	...
Other		1,33,000	72,402	-60,598
		Due to work of terracing having not been done during the year.		
E-68-Watershed Management in Kaghan Valley in Hazara District—				
New—				
R.	5,150	5,150	5,150	...
Other		3,45,000	3,43,719	-1,281

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1		2	3	4
		Rs.	Rs.	Rs.
E-69-Walnut Plantation in Hazara District—				
New		20,600	20,403	—197
Other—				
O.	1,25,400	1,06,940	69,347	—37,593
R.	—18,460			
		Due to less work than originally provided in the Scheme having been done owing to unfavourable weather condition.		
E-72-Construction of Feeder Truck Road in Kaghan Forest, Hazara—				
New—				
O.	4,00,000	36,410	33,895	—2,515
R.	—3,63,590			
E-74-Range Management Operation in Thal—				
New—				
O.	3,75,000	3,55,130	3,40,797	—14,333
S.	—19,870			
		Due to physical targets having been completed with less cost as a result of better financial control.		
E-75-Reorganisation and Development of West Pakistan Forest Institute, Peshawar—				
New—				
O.	7,00,000	7,00,000	7,00,000	...
S.	7,00,000			
R.	—7,00,000			

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1	2	3	4
	Rs.	Rs.	Rs.
E-77-Development of Sericulture in West Pakistan—			
New—			
O. 2,00,000 S. 6,00,000 R. 36,320	8,36,320	7,79,413	—56,907
	Due to (i) non-purchase of dry cocoon owing to high prices in the open market and (ii) post of Sericulture Development officer remaining vacant.		
E—78—Walnut Plantation in Rawalpindi Circle—			
Other	20,000	20,000	...
E—79—Fire Fighting in Gallies and Hairpur Forest Divisson—			
New—	730	...	—730
	Due to expenditure having been classified as "Other" instead of "New".		
Other—			
O. 49,270 R. —5,490	43,780	44,400	+620
	Due to expenditure having been classified as "Other" instead of "New".		
E—80—Watershed Management in Gallies Forest Division—			
New—			
R.	4,750	4,750	...
Other—			
O. 2,75,000 R. —56,370	2,18,630	2,14,193	—4,437

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
E–81–Scheme for Introduction of Valuable Exotic Species—				
New—				
R.	1,260	1,260	2,039	+779
Other—				
O.	39,000	38,410	36,811	−1,599
	−590			
E–83–Roadside Plantation over 100 miles in Bahawalpur Civil Division—				
New—				
O.	19,000	18,300	19,477	+1,177
R	−700			
E–85–Range Management in D. I. Khan—				
New—				
O.	20,000	13,180	13,158	−22
	− 6,820			
E–87–Planting of 600 miles P. W. D. Roadside Land strips in Multan Civil Diuision—				
New—				
R.	2,300	2,300	2,288	−12
Other		11,500	79,800	−35,200

Due to target having not been achieved owing to non-availability of flow Irrigation in time.

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
E—90-Reafforestation of 20,000 acres of Reserved Forest in Hazara District—				
New—				
R.	100	100	80	–20
Other—				
O.	63'000			
R.	—5,800	57,200	47,458	–9,742
		Due to full strength of staff having not been employed.		
E-92-Roadside Plantation over 500 miles in Hyderabad Region—				
New—				
R.	7,880	7,880	7,722	–158
Other		2,00,000	1,90,188	–9,812
		Due to planting and sowing work having not been executed owing to less supply of water.		
E-93-Afforestation of 1,000 miles length of Public Works Department Roadside strips in Lahore Region—				
New—				
O.	6,00,000			
R.	—2,95,860	3,04,140	2,93,504	–10,636
		Due to non-drawal of pay of Forest Guards for the month of June, 1970 owing to their strike.		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
E-94-Planting of 100 miles Roadside Strips in Peshawar Region—			
Other—			
O. 27,000			
R. −4,200	22,710	24,600	+1,890
	Due to pay of the staff for June, 1970 having been paid during the same month on account of dissolution of One Unit.		
E-95-Planting of 180 miles of P.W.D. Roadside strips in Rawalpindi Circle—			
New—			
R. 2,300	2,300	2,300	...
Other	60,000	59,480	−520
E-96-Planting of 300 miles of Roadside strips in Bahawalpur Civil Division—			
New—			
R. 550	550	550	...
Other	34,000	33,455	−545
E-97-Plantation of 230 miles Railway side strips in Peshawar Region—			
New—			
R. 250	250	250	—

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	60,000			
R.	—24,940	35,060	35,074	+14
E-98-Development of Canal Side Planatation in Hyderabad Region—				
New—				
R.	23,370	23,370	21,338	—2,032
		Due to less supply of water, the work connected with sowing and planting could not be executed.		
Other—				
O.	10,00,000			
R.	—26,150	9,73,850	8,76,683	—97,167
		Due to sowing and planting work having not been executed owing to less supply of water.		
E-99-Development of Canelside Plantation in Multan Region—				
New—				
R.	13,650	13,650,	13,635	—15
Other—				
O.	8,00,000			
R.	—46,760	7,53,240	6,09,238	—1,44,002
		Due to targent of the scheme having not been achieved owing non-settlement of the dispute regarding transfer of canalside plantation with the Irrigation Department.		

Major head and sub-head		Final Grant or Appropriations	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
E-100-Development of Canal side Plantation in Peshawar Region—				
New—				
R.	5,720	5,720	5,720	...
Other—				
O.	1,40,000	1,15,590	1,15,065	−525
R.	−24,410			
E-101-Development of Canal side Planatation in Lahore Region—				
New—				
S.	17,500	17,500	13,228	−4,272
		Due to non-drawal of pay of Forest Guards for June, 1970, owing to their strike.		
Other		10,00,000	9,69,979	−30,021
		Due to non-drawal of pay of Forest Guards for June, 1970 owing to their strike.		
E-102-Block Provision—				
New—				
O.	10,00,000	...	31,803	+31,803
R.	−10,00,000			

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
E-103-Afforestation of Rakh Daman in D.G. Khan Division—				
New—				
R.	3,00,000	3,00,000	1,43,475	1,56,525
		Due to levelling charges having not been paid to the Agriculture Department for want of approval of the scheme.		
E-10-4—Adjustment of Foreign Aid (U.S.A.) Projects/ Schemes under Technical Assistance and Forests Range Management West Pakistan Project No. 151—				
New		...	19,76,992	+19,76,992
		Due to adjustment of expenditure of foreign aid with the Federal Government in accordance with the decision taken as a result of joint meeting.		
G—Irrigation—				
G-1-Investigation and Survey—				
New—				
O. S, R.	25,51,000 6,59,470 −2,51,009	29,59,470	31,54,402	+1,94,932
		See sub-head B-1 (b)		
Other—				
O. R.	5,70,000 −2,83,000	2,87,000	36,18,788	+33,31,788
		See sub-head B-1 (b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess(+) Saving(−)
1		2	3	4
		Rs.	Rs.	Rs.
G-2—Tubewell and Small Irrigation Schemes—				
New—				
O.	14,60,000			
S.	15,000	14,60,000	11,89,090	−2,70,910
R.	−15,000			
		See sub-head B-1 (b)		
G-4—Flood Protection—				
New—				
O.	29,35,000			
S.	1,05,030	30,11,290	16,89,773	−13,21,517
R.	−28,740			
		See sub-head B-1 (b)		
Other—				
C.	20	20	4,27,090	+4,27,070
		See sub-head B-1 (b)		
G-4—Miscellaneous—				
New—				
O.	3,47,000	1,96,500	2,19,531	+23,531
S.	−1,51,000			
		See sub-head B-1 (b)		
I—Frontier Regions—				
1—1—Works—				
1(1)(a)—Buildings—				
New—				
O.	3,17,000			
S.	35.000	3,48,130	2,98,398	−49,732
R.	−3,870			
		See sub-head B-1 (b)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
I—2—Education—			
1—2(1)—Continuance of existing Scholarships in Frontier Regions—			
New	**15,00,140**	**24,01,539**	+9,01,399
	See sub-head B-1 (b)		
Other	...	**—3,40,935**	—3,40,935
	See sub-head B-1 (b)		
1—2–(13) Up-grading of 6 Middle Schools to High Status in D.I. Khan Division—			
New	**24,000**	**28,850**	+4,850
	See sub-head B-1 (b)		
1—2 (15)—Up-grading of 18 Primary Lower Middle Schools to Middle Standard in D.I. Khan Division—			
New	**50,000**	**50,000**	...
Government College, Parachinar—			
New	...	**1,16,713**	+1,16,713
	See sub head B-1 (b)		
Government College, Thana—			
New	...	**90,300**	+90,300
	See sub-head B-1 (b)		
1—2(16)—Up-grading of 40 Primary Schools to Middle Standard—			
New	**25,000**	**24,969**	—31

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
I–2(17)-Up-grading of 15 Middle Schools to High Status in Frontier Region—				
New		35,000	34,989	−11
I–2(18)—Block Provision—				
New—				
O.	2,19,000	...	...	...
R.	−2,19,000			
I–3—Health—				
I–3(3)—Purchase of Ambulance Car for Agency Headquarters in Peshawar Division				
New		56,000	...	−56,000
		See sub-head B-1 (b)		
I–3(4)—Purchase of Epuipment for existing/new/Hospitals/ Dispensaries in Agencies/ Frontier Regions—				
New		...	—23,159	−23,159
		See sub-head B-1 (b)		
Other		2,39,000	74,449	−1,64,551
		See sub head B-1 (b)		
I–3(6)—Training of Dais, Compounders in Tribal Areas—				
New—				
O.	23,260	15,400	38,559	+23,159
R.	−7,860			
		See sub-head B-1 (b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
I—3(18)—Purchase of Equipment for 100 bedded T.B. Sanatorium at Razmak (North Waziristan)—				
New—				
O.	31,000	...	...	
S.	31,000			
I—4—Agriculture—				
I—4(1)—Reclamatian and Development of Land in Frontier Regions—				
New—				
O.	8,38,330	8,61,880	5,43,500	—3,18,380
S.	23,550			
		See sub-head B-1 (b)		
Other—				
O.	8,61,670	8,55,040	15,66,095	+7,11,055
R.	—6,630			
		See sub-head B-1 (b)		
I—4(2)—Establishment of Fruit Nursery Farms at Rang Mohallah Malakand—				
New—				
R.	390	390	270	—120
Other--				
O.	8,000	8,570	7,957	—613
R.	570			

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
I-4(3)—Establishment of Fruit Nursery Farm in Swat State, Bajour Area and Malakand Agency.			
New—			
R. 1,390	1,390	1,169	−221
	See sub-head B-1 (b)		
Other—			
O. 33,000 R. 2,930	35,930	35,880	−50
I-4 (5)—Establishment of Fruit Nursery Farm and Communities Processing Centre Chitral—			
New—			
O. 18,000 S. 1,990	19,990	19,990	...
I-4 (6)-Schemes for the Control of Insects, Pests and Fungal Diseases—			
New—			
O. 3,76,000 R. 38,910	4,14,910	4,08,260	−6,650
I-4 (8)-Establishment of Fruit Nursery Farm at Pai Khel, North Waziristan—			
New—			
R. 570	570	420	−150

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	12,000	13,370	13,360	–10
R.	1,370			
I-4 (9)-Award of Scholarships to Agricultural Students—				
Other—				
O.	46,000	45,600	45,600	...
R.	—400			
I-4 (10)-Establishment of three Fruit and Vegetable Farms in Dir State—				
New—				
O.	27,000	29,660	29,384	–276
R.	2,660			
I-4 (14)-Establishment of Fruit Nursery Farm at Wana (South Waziristan)—				
New—				
O.	1,200	1,690	1,602	–88
R.	490			
Other—				
O.	8,800	10,270	10,066	–204
R.	1,470			
I-4 (15)—Establishment of Fruit Farm at Darzinda—				
New—				
R.	390	390	168	–222

See sub-head B-1 (b)

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	10,000	9,980	9,787	−193
R.	−20			
I-4 (16)-Establishment of Fruit Nursery at Jandola—				
New—				
R.	420	420	201	−219
		See sub-head B-1 (b)		
Other—				
O.	10,000	10,620	10,537	−83
R.	620			
I-5-Other Departments—Forests—				
I-5 (1)-Afforestation and Conservation in the Frontier Regions—				
Other—				
O.	2,10,000	2,04,300	...	−2,04,300
R.	−5,700			
		See sub-head B-1 (b)		
I-5 (2)-Setting up of Forest Nurseries—				
New		49,800	...	−49,800
		See sub head B-1 (b)		
Other—				
O.	35,200	37,350	...	−37,350
R.	2,150			
		See sub-head B-1 (b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
I-5 (3)-Preparation of Inventories for Chitral, Kalam, Swat and Upper Indus Kohistan Forests—				
Other—				
O.	70,000			
R.	—58,840	11,160	...	–11,160
		See sub-head B-1 (b)		
I-5 (5)-Afforestation Range Management and Roadside Plantation in Tribal Area of Peshawar and D. I. Khan—				
Other—				
O.	3,05,000			
R.	—1,10,900	1,94,000	...	–1,94,000
		See sub head B-1 (b)		
I-5 (8)-Construction of 100 miles Road in Dir Chitral—				
New—				
O.	3,45,000			
R.	– 51,000	2,94,000	...	–2,94,000
		See sub head B-1 (b)		
Other		55,000	...	–55,000
		See sub-head A (a) New		
I-5 (9) Creation of Chitral Forest Division—				
Other—				
O.	37,020			
R.	9,750	46,770	...	– 46,770
		See sub-head B-1 (b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
I-5 (12)-Other Scholarships—				
New—				
O.	14,000	...	...	...
R.	−14,000			
I-5 (13)-Block Provision—				
New—				
O.	5,00,000	...	...	...
S.	−5,00,000			
I-5-Other Departments—				
Veterinary—				
I-5 (1) Extension of Poultry in Frontier Regions—				
New—				
R.	950	950	−460	−1,410
		See sub-head B-1 (b)		
Other—				
O.	7,000	6,910	6,526	+1,616
R.	−90			
		See sub-head B-1 (b)		
I-5-(2)-Mass Multiplication of Sheep Breeding Scheme in Frontier Regions—				
New—				
R.	3,090	3,090	...	−3,090
		See sub-head B-1(b)		
Other		54,000	53,247	−753
		See sub-head B-1 (b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
1-5 (3)-Extension of Cattle Breeding in Frontier Regions—				
Other		1,19,000	1,13,405	–5,595
		See sub head B-1 (b)		
1-5 (4)-Training of Veterinary Compounders and Stockmen—				
New		1,000	910	–90
Other		1,000	910	–90
1-5 (12)-Scholarships for BSc A.H. Course—				
Other—				
O.	42,000			
R.	—8,760	33,240	2,13,352	+1,80,112
		See sub-head B-1 (b)		
1-5 (13)-Extension of Cattle Breeding in Frontier Regions —				
New—				
R.	6,590	6,590	...	–6,590
		See sub-head B-1 (b)		
1-5 (14) Opening of 20 Veterinary Dispensaries (10 each in Peshawar and D.I. Khan Division—				
New—				
R.	14,200	14,200	5,954	–8,246
		See sub-head B 1 (b)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
Other—			
O. 2,03,000 / R −9,860	1,93,140	...	−1,93,140
	See sub-head B-1 (b)		
1·5-Other Departments – Industries—			
1·5 (17)-Development of Fisheries in Warsak Dam –			
Other—			
O. 63,030 / R. 6,740	69,770	69,449	−321
1·5 (18)-Introduction of Fish Culture in Tribinal Area of D.I. Khan Division—			
New—			
O. 5,000 / R. −960	4,040	3,202	−838
	See sub-head -B-1 (b)		
1·5 (19)-Other Scholarships (Industries) –			
New—			
O. 82,000 / S. −13,590	68,410	67,884	−566

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	3
		Rs.	Rs.	Rs.
K-Education—				
K-1 (1)-Grant-in-Aid to Sind University—				
New—				
S.	25,00,000	25,00,000	25,00,000	...
Other		28,00,000	25,50,000	—2,50,000
		See sub-head B-1 (b)		
K-1 (2)-Grant to Peshawar University—				
New—				
S.	30,14,000	30,14,000	30,14,000	...
Other		12,00,000	25,68,692	+13,68,692
		See sub-head B-1 (b)		
Grant to Sind University for construction of indoor Gymmasium—				
New		2,00,000	2,00,000	...
K-1 (3)-Grant to Punjab University—				
New				
S.	20,00,000	20,00,000	...	—2,00,000
Other—		46,00,000	59,03,701	+13,03,701
		See sub-head B-1 (a)		
K-1 (4)-Grant to West Pakistan University of Engineering and Technology—				
New—				
O.	40,00,000			
S.	21,00,000			
C.	50,000	61,50,000	1,04,72,129	+43,22,129
		See sub-head B-1 (b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1		2	3	4
		Rs.	Rs.	Rs.
K-1 (5)-Grant to Agriculture University, Faisalabad—				
New—				
O.	65,00,000			
S.	73,00,000	1,38,00,000	1,16,59,641	—2,21,40,359
		See sub-head B-1 (b)		
K-1 (6)—Grant to Karachi University—				
New—				
S.	22,00,000	22,00,000	22,00,000	...
Other		28,00,000	28,00,000	...
K—1 (9)—Grant for the Development of the College of Agriculture, University of Peshawar—				
New		12,00,000	26,14,285	+14,14,285
		See sub-head B-1 (b)		
K—1—(12)—Research Scholarships in Universities—				
New—				
O.	2,96,000			
R.	—800	2,95,200	3,91-923	+96,723
		See sub head C-1-(b)		
K—1—(13)—Grant for Scholarships to the Deserving Students for the Purchase of Books—				
New		12,00,000	4,00,000	—8,00,000
		See sub head B-1-(b)		
K—1—(17)—Improvement and Development of P.H.D. Course—				
New—				
S.	14,90,000	14,90,000	6,45,000	—8,45,000
		See sub head B-1(b).		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Grant to the University of Punjab for the Construction of a diepensary cum ward of New Campus—				
New—				
S.	2,00,000	2,00,000 *See* sub head C-1-(b)-	...	−2,00,000
K—2—Government Colleges—				
K—2 (1)—Scientific and Other equipment for Government Colleges in West Pakistan—				
New—				
O.	17,91,000			
R.	−17,91,000	...	...	...
K—2—(2)—Opening of Government Degree Colleges in West Pakistan—				
Other		5,00,000 *See* sub head B-1-(b)	3,66,012	−1,33,988
K—2—(6)—Special Grant for Improvement of Government Colleges—				
New—				
O.	4,00,000			
R.	5,00,000	9,00,000 *See* sub head B-1-(b)	5,89,456	−3,10,544
K—2—(7)—Establishment of Government College at Kohat Grant-in-Aid—				
New		74,000 *See* sub head B-1-(b)	2,47,575	+1,73,575
Other		... *See* sub head B-1-(b)	47,996	+47,996

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
K—2—(8)—Establishment of 35-Inter College to increase output of Science Students—				
New		5,00,000	3,01,822	—1,98,178
		See sub head B-1-(b)		
K-2-(10)-Improvement of Instructions at Divisional Headquarters for Boys at one College per Region for Girls in Physical Science, Mathematics and Economics at Degree and Post Graduate level—				
New—				
O.	20,00,000			
S.	—5,00,000	25,00,000	14,03,643	—10,96,557
		See sub-head B-1 (b)		
Other		...	2,03,731	+2,03,731
		See sub-head B-1 (b)		
K-2 (11)-Improvement of Libraries and Reading Rooms in the existing 45 Government Colleges—				
New—				
S.	8,00,000			
R.	3,04,000	10,68,000	3,10,826	—7,57,174
		See sub-head B-1 (b)		
Other		3,04,000	2,13,374	—90,626
		See sub-head B-1 (b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
K-2 (13)-Establishment of 5 additional Superior Science Collegs in West Pakistan—				
New—				
O.	2,00,000			
R.	—2,00,000	...	...	...
K-2-(15)-Equipment for Hostels in existing Government Colleges—				
New—				
S.	1,47,000	1,47,000	...	-1,47,000
		See sub-head B-1 (b)		
Other		1,60,000	1,37,709	-22,291
		See sub-head B-1 (b)		
K-2-(15)-Equipment for Building of Government College, Faisalabad—				
New—				
O.	5,00,000			
R.	—4,50,000	50,000	...	- 50,000
		See sub-head B-1 (b)		
K-2-(16)-Equipment for Building of 5 existing Government Colleges—				
New—				
O.	30,000			
S.	20,000	50,000	22,617	-27,383
		See sub-head B-1 (b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1		2	3	4
		Rs.	Rs.	Rs.
K-2-(17)-Miscellaneous Schemes for Improvement of Inter Colleges—				
New—				
O.	4,00,000	7,00,000	4,13,174	—2,86,826
R.	3,00,000			
		See sub-head B-1 (b)		
K-3-Non-Government Colleges—				
K-3-(1)-Special Grant for Improvement of non-Government Colleges—				
New		...	30,000	+30,000
		See sub-head B-1 (b)		
Other		8,40,000	11,44,725	+3,04,725
		See sub head B-1 (b)		
K-3-(2)-Scientific Equipment for Non-Government Colleges in West Pakistan—				
New—				
O.	17,000	2,17,000	...	—2,17,000
S.	2,00,000			
		See sub-head B-1(b)		
Other		17,000	17,000	...
K-3-(4)-Improvement of Libraries and Reading Rooms existing 45 non-Government Colleges—				
New		...	57,625	+57,625
		See sub-head B-1 (b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
Other		...	3,72,929	+3,72,929
		See sub-head B-1 (b)		
K-4-Government Professional				
K-4-(1)-Foreign Training Educational Methods in Colleges and Other Institutes—				
New—				
O.	8,91,000			
R.	8,91,000	...		
K-5-(2)-Expansion of West Pakistan Educational Equipment Assistance Centre at Lahore—				
New—				
O.	4,00,000			
R.	4,00,000	...	...	
K-4-(3)-Development of N.E.D. Engineering College, Karachi—				
New—				
O.	5,00,000			
C.	75,740			
R.	3,75,000	2,00,740	1,24,735	–76,605
		See sub head B-1 (b)		
K-4-(4)-Expansion of Teachers Training College at Faisal-Abad and Establishment of Teachers Training Wing at two Polytechnics to train teachers of Secondary and Vocational Schools in Industrial Arts and Crafts—				
New		2,50,000	2,49,650	–350

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
K-5-Secondary Education—				
K-5-(1)-Opening of 150 (35 double and single Section) High Schools—				
New—				
S.	1,30,000	1,30,000	...	−1,30,000
		See sub head B-1 (b)		
Other		3,00,000	5,33,147	+2,33,147
		See sub head B-1 (b)		
K−5(2)—Upgrading of Middle to High Standard—				
New—				
S.	2,84,000	2,84,000	4,98,741	+2,14,741
		See sub-head B-1 (b)		
Other		3,80,000	32,471	−3,47.523
		Sec sub-head B-1 (b)		
K-5 (3)-Opening of 50 New double High Schools —				
Other		...	50,000	+50,000
K—5(4)—Addition of 20 Class rooms in exiting non-Government High Schools—				
New –				
O.	6,26,0(0	6,25,000	6,22,726	−2,274
R.	−1,000			
K—5(6)—Art Drawing rooms in 100 non-Governmen High Schools—				
New		3,00,000	2,14,147	−85,826
		See sub head B-1 (b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
K—5(8)—Home Economic Rooms in Government and Non-Government Schools—				
Other—				
O.	2,62,000			
R.	−2,000	2,60,000	1,97,924	−62,076
		See sub head B-1 (b)		
K—5(9)—Commercial Agriculture Courses in Government and Non-Government Schools—				
Other		3.33,000	2,79,544	−53,456
		See sub head B-1 (b)		
K—5(10)—Library Services of Reading Cum-Library Rooms for Government and Non-Government Schools—				
Other		4,30,000	2,36,578	−1,93,422
		See sub head B-1 (b)		
K—5(11)—Up-grading of Primary Schools to Middle Standard in Puujab—				
Other		7,50,000	6,25,533	−1,24,467
		See sub-head B-1 (b)		
K—5 (12)—Introduction of Science as compulsory subject in Secondary Schools—				
New—				
O.	28,61,000			
R.	−9,19,970	19,41,030	13,61,211	−5,79,819
		See sub-head B-1 (b)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
K—5(13)—Establishment of 40 Comprehensive Superior type High Schools with Hostels and Diversified Courses—			
Other	5,00,000	5,20,050	+20,050
	See sub-head B-1 (b)		
K—5(14)—Up-grading of Government Primary Schools to Middle Standard in Merged Area—			
New	1,00,000	5,11,120	+5,01,120
	See sub-head B-1 (b)		
K—5(15)-Up-grading of two Middle Schools in Merged Area—			
New	7,000	...	−7,000
	See sub-head B-1 (b)		
K—5(16)—Miscellaneous Schemes for the Improvement of Schools—			
New— O. 3,50,000; S. 5,00,000	8,50,000	1,15,742	−7,34,258
	See sub-head A-1 (b)		
K—5(17)—Miscellaneous Schemes for the Improvement of physical Education—			
Other	...	1,44,400	+1,44,400
	See sub-head B-1 (b)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1	2	3	4
	Rs.	Rs.	Rs.
K—5(18)—Introduction of General Agriculture Farms Guide Movement in High Schools in Punjab—			
New	...	7,79,210	+7,79,210
	See sub-head B-1 (b)		
K—6(19)—Hostels in 50 Government High Schools—			
New	...	1,32,501	+1,32,501
	See sub-head A-1 (b)		
Other	91,000	20,996	–70,004
	See sub-head B-1 (b)		
K—5(20)—Grant-in-Aid for the opening of 50 New Non-Government High Schools—			
New	20,00,000	10,06,482	–9,93,518
	See sub-head B-1 (b)		
K—5(21)—Indroduction in Wood work, Metal Work and and Electricity Workshop in 50 Government and 25-Non-Government Schools—			
New—			
O. 2,20,000 S. 1,40,000 R. —3,120	3,56,880	59,989	–2,96,891
	See sub head B-1 (b)		
Other	...	1,487	+1,487
	See sub-head B-1 (b)		
K—6(2)-Improvement of existing Primary Schools in backward Areas—			
New—			
S. 35,00,000	35,00,000	...	–35,00,000
	See sub head B-1 (b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other		25,00,000	17,75,302	−7,24,698
		See sub head B-1 (b)		
K–6–(2)—Improvement of existing Primary Schools in backward Areas—				
Other		25,00,000	16,68,002	−8,31,998
		See sub-head B-1 (b)		
K–7–Special Schools —				
K–7(1)—Establishment of two polytechnics with six Technologies—				
Other—				
O.	12,50,000			
R.	−3,82,000	8,68,000	8,99,984	+31,984
		See sub head B-1		
K–7(2)—Establishment of 3 Education Extension Service Centres in Punjab—				
New—				
O.	2,90,000			
S.	−510	2,89,490	41,900	−2,47,190
		See sub-head B-1		
K–7(3)—Establishment of 4 Centres for In-service Training of Teachers of Primary and Middle Schools in Punjab —				
New—				
O.	40,000			
S.	−40,000	...	...	...

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
K—7(4)—Expansion of Training College for Teachers of Women's Vocational Schools—				
New—				
O.	50,000	...	...	...
R.	—50,000			
K—7(5)—Establishment of 25 Vocation Industries Institutions for Boys—				
Other		7,00,000	8,10,661	+1,10,661
		See sub-head B-1 (b)		
K—7(6)—Re-organisation of 11 Industrial Schools for Boys and 23 Vocational Schools for Girls—				
New—				
S.	8,00,000	8,00,000	...	—80,000
		See sub-head B-1 (b)		
Other		5,00,000	1,21,864	—3,78,136
		See sub head B-1 (b)		
K—7(7)—Equipment for Government Polytechnics Institute, Multan—				
New		1,16,000	...	—1,16,000
		See sub head B-1 (b)		
Other		...	97,818	+97,818
		See sub head B-1 (b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
K-7(8)—Equipment for six Polytedhnics in Punjab—				
New		20,00,000	19,07,424	−92,576
		See sub-head B-1 (b)		
Other		...	4,711	+4,711
		See sub-head B-1 (b)		
K-7 (9)—Expansion of existing 18 Polytechnics in Punjab—				
New—				
O.	28,50,000	20,00,000	44,63,149	+24,63,149
S.	8,50,000			
		See sub-head B-1 (b)		
Other		...	2,88,576	+2,88,576
		See sub-head B-1 (b)		
K-7(13)—Establishment of an Institute of Priniting and Graphic Arts—				
New		2,00,000	1,04,840	−95,160
		See sub head B-1 (b)		
K-7(14)—Grant-in-Aid to Private Technical Institutes in Punjab—				
Other—				
O.	5,00,000	2,00,000	...	−2,00,000
R.	−3,00,000			
		See sub-head B-1 (b)		

Major head and sub-head			Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1			2	3	4
			Rs.	Rs.	Rs.
K—7(15)—Grant-in-Aid for the Development of National College of Arts, Lahore—					
New			5,04,000	5,04,000	...
K—7(17)—Establishment of Women Polytechnic at Lahore—					
New—					
	O.	3,90,000	3,79,000	1,26,000	−2,53,000
	S.	11,000			
			See sub head B-1 (b)		
K—7(18)—Expansion of Government Schools of Enineering, Rasul—					
New—					
	S.	1,14,000	1,14,000	...	−1,14,000
			See sub-head B-1 (b)		
K—7(19)—Training of Teachers for Polytechnics and Science subjects for Schools and Colleges—					
New—					
	O.	15,00,000	6,02,000	5,12,270	−89,730
	R.	8,98,000			
			See sub-head B-1 (b)		
K—7(20)—Government Deaf and Dumb High Schools, Lahore—					
New			25,000	998	−24,002
			See sub-head B-1 (b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
K–7(21)—Grant-in-Aid for Other Institutions for Handicapped Children—				
New		1,65,000	1,65,000	...
K–7(22)—Equipment for 7 Existing Institutes and 25 New Punjab—				
New—				
O.	6,30,000	6,27,440	5,61,267	−65,173
R.	−2,560			
		See sub-head B-1 (b)		
K–8–Scholarships—				
K–8(1)–Internal Scholarships—				
Other—				
O.	1,34,00,000	1,32,23,260	1,36,18,033	+3,94,773
R.	−1,76,740			
		See sub-head B-1 (b)		
R–8(2)—Scholarships—				
New—				
S.	1,98,000	1,98,000	1,98,000	...
Other		25,00,000	7,62,467	−17,37,533
		See sub-head B-1 (b)		
K–9–Miscellaneous—				
K–9(1)—Improvement of existing Libraries—				
New—				
O.	6,25,000	1,00,000	56,000	−44,000
C.	−5,25,000			
		See sub-head B-1 (b)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
K—9(3)—Development of Urdu as medium of Instruction at different levels of Education—			
Other	3,00,000	3,26,765	+26,765
	See sub head B-1 (b)		
K—9(4)—Survy and Studies for formulation of Important Project—			
New—			
S. 2,56,000 R. —2,56,000	...	...	...
	See sub-head B-1 (b)		
K-9 (5)-Miscellaneous Schemes and Experimental Programmes—			
New—			
O. 5,00,000 S. 16,00,000 C. —3,80,000	17,20,000	5,91,477	—11,28,523
	See sub-head B-1-(b)		
K-9 (7)-Lumpsum Provision for own resources for Foreign Aided Projects—			
New—			
O. 2,00,000 R. —2,00,000			
K-9 (8) Block Provision—			
New—			
O. 5,36,000 R. —5,36,000	...	5,00,000	+5,00,000
	See sub-head B-1-(b)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
K-9 (8) (i)-Grant-in-Aid to K.D.A. for Establishment of 4 Sports Centre for the Students of Karachi—			
New	...	5,00,000	+5,00,000
	See sub-head B-1-(b)		
Grant-in-Aid for Construction of Stadium, Karachi under the management of Club of Pakistan			
New	...	1,00,000	−1,00,000
	See sub-head Z (1) (1)		
M-Public Health—			
M-1-Creation of staff for Topographical Survey—			
Other	2,00,000	2,00,000	...
M-5-West Pakistan Housing and Settlement Agency—			
Other	...	22,46,665	+22,46,665
	See sub-head B-1 (b)		
M-6-Continuance of staff for the Physical Planning Cell—			
R. 18,560	−18,560	...	−18,560
	Due to expenditure having been classified by the Department as "Other" instead of "New".		
Other—			
O. 2,25,000 R. −4,850	2,20,150	2,36,140	+15,990
	Due to expenditure having been classified by the Department as "Other" instead of "New" (Rs. 18,560) counterbalanced by the saving of Rs. 2,570 owing to post of an officer having remained vacant.		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
M-7-Continuance of staff for Master Plan, Multan—			
New—			
O. 1,26,000 / S. —140	1,25,860	...	—1,25,860
	See sub-head B-1-(b)		
Other	...	1,15,857	+1,15,857
	See sub-head B-1 (b)		
M-9-Regional Development Plan for Peshawar Valley—			
New—			
R. 8,680	8,680	...	—8,680
	See sub-head B-1-(b)		
Other—			
O. 3,00,000 / R. —36,430	2,63,570	...	—2,63,570
	See sub-head B-1-(b)		
M-10-Master Plan, Rawalpindi—			
New—			
O. 1,12,000 / S. 5,710	1,17,710	1,01,935	—15,775
		See sub-head B-1-(b)	
Other	...	2,45,788	+2,45,788
	See sub-head B-1 (b)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1	2	3	4
	Rs.	Rs.	Rs.
M-11-Urban Development Plan, Quetta —			
Nww—			
R. 7,050	7,050	...	—7,050
	See sub-head B-1-(b)		
Other—			
O. 1,40,000 R. —27,420	1,12,580	1,15,961	+3,381
M-12-Master Plan, Karachi—			
Other	5,00,000	5,00,000	...
M-13-Grant-in-Aid to Pakistan Atomic Energy Commission for solar disintegration Plan —			
New—			
S. 7,50,000	7,50,000	7,50,000	...
N-Health Services —			
N-6-Grant of Additional Scholarships to the students of Medical Colleges, West Pakistan —			
Other	...	400	+400
	See sub-head B-1 (b)		
N-7-Malaria Education Scheme — Provincial Government share for Malaria Eradication Board —			
New	2,50,00,000	3,38,60,032	+88,60,032
	See sub-head B-1 (b)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1	2	3	4
	Rs.	Rs.	Rs.
N-9-Family Planning—			
New	4,25,00,000	3.62,80,905	–62,21,095
	See sub-head B-1-(b)		
N-10-Purchase of Equipment for four T.B. Clinics in West Pakistan—			
Other	...	2,924	+2,924
	See sub-head B-1-(b)		
N-13-Purchase of Equipment for New Block B.V. Hospital, Bahawalpur—			
New—	...	984	+984
	See sub-head B-1-(b)		
N-18-Stipends and Scholarships –			
	See sub head B-1-(b)		
New—			
O. 14,13,100 } S. —6,05,240 }	8,07,860	4,46,142	–3,61,718
	See sub-head B-1-(b)		
Other	12,01,900	14,79,202	+2,77,302
	See sub-head B-1-(b)		
N-19-B.C.G. Compaign—			
New	...	31,017	+31,017
	See sub-head B-1-(b)		
Other	14,81,000	15,62,929	+81,929
	See sub-head B-1-(b)		

Major-head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess(+) Saving(−)
1	2	3	4
	Rs.	Rs.	Rs.
N-34-Establishment of Regional Food Analysis Laboratories—			
New	30,000	43,277	+13,277
	See sub-head B-1-(b)		
N-43-Purchase of Equipment for District Hospital—			
Other	...	4,768	+4.768
	See sub-head B-(1)-(b)		
N-46-Purchase of Equipment for District Hospitals —			
New	3,00,000	23,333	−2,76,667
N-47-Purchase of Equipment for Liaquat Medical College and Hospital, Hyderabad—			
New—			
C. 98,000	98,000	33,091	−64,909
	See sub-head B-1-(b)		
N-54-Furniture and Equipment for Civil Hospital, Karachi—			
New	2,39,000	...	−2.39,000
	See sub-head B-1-(b)		
N-55-Equipment for Dental Clinics in West Pakistan Hospitals—			
New	...	5,129	+5,129
	See sub-head B-1-(b)		
Other—			
O. 4,000 R. −4,000	...	...	...

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
N—66—Purchase of Equipment etc, for Services Hospital, Lahore—			
New—			
O. 1,00,960 } R. −1,00,000 }	...	...	
N--69—Purchase Of Equipment for Blood Transfusion Service, West Pakistan, Lahore—			
Other	1,00,000	91,726	−8,274
	See sub-head B-1 (b)		
N—70—Electric Generators for Teaching Institutions at District Hsadquarters Hospital—			
New—			
O. 3,50,000 } R. −3,50,000 }	...	...	...
N—77—Upgrading of existing Civil Hospitals-Purchase of Equipment—			
New—			
O. 78,000 } S. −35,540 }	42,460	...	+42,460
	See sub-head B-1 (b)		
Other	...	20,343	+20,343
	See sub-head B-1 (b)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1	2	3	4
	Rs.	Rs.	Rs.
N—78—Purchase of Equipment for expansion of Rural Health Centre, Dadu—			
New	28,000	23,665	+4,335
	See sub-head B-1-(b)		
N—80—Provision of Equipment for the Fatima Jinnah Medical College for Women at Lahore—			
New	2,00,000	...	—2,00,000
	See sub-head B-1-(b)		
N-83-Purchase of Equipment and Furniture for West Pakistan Drugs Laboratory at Lahore—			
New	1,32,000	...	—1,32,000
	See sub-head B-1-(b)		
N—86—Grant to Peshawar University for construction of Khber Medical College Hospital, Peshawar—			
New O. 20,00,000 R. 10,00,000	30,00,000	20,00,000	—10,00,000
		See sub-head B-1-(b)	
N—87—Purchase of Equipment of New Tehsil Headquarters Hospitals—			
New	3,41,000	2,75,279	—65,721
	See sub-head B—1—(b)		
N—88—Purchase of equipments for New District Headquarters Hospital—			
New	1,14,000	...	—1,14,000
	See sub head B—1—(b)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
N—89—Purchase of Equipments in connection with the up-grading of Civil Hospitals into District Headquarters Hospitals—			
New	2,39,900	1,61,912	−77,088
	See sub-head B-1(b)		
Other	...	5,619	+5,619
N—90 −Purchase of Equipment in connection with the upgrading of Civil Hospitals into Tehsil Headquarters Hospitals —			
New	98,000	50,000	−48,000
	See sub-head B-1 (b)		
N—91—Purchase of Equipment in connection with the expansion and modernisation of Mayo Hospital, Lahore—			
New	1,00,000	...	−1,00,000
	Ses sub-head B-1 (b)		
Other	...	3,51,183	+3,51,183
	See sub-head B-1 (b)		
N—92—Purchase of Equipment for Nishtar Medical College Hospital, Multan—			
New—			
O. 90,000 S. 4,34,000 C. −90,000	4,34,000	...	4,34,000
	See sub-head B-1 (b)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
N—95—Purchase of Equipment in connection with the up grading of Rural Health Center Khuzdar into a Tehsil Headquarters Hospital—			
New—			
O. 13,000 ; R. −13,000	...	13,000	+13,000
	See sub-head B-1 (b)		
N—96—Purchase of Equipment for Research Institute for Anmial Experimentation in the King Edward Medical College, Lahore—			
New—			
O. 3,87,200 ; R. −1,87,700	2,00,000	...	−2,0 0,000
	See Sub-head B-1 (b)		
N—97—Scheme for the Eradication of Small Pox—			
New—			
O. 14,25,000 ; S. 2,00,000	16,25,000	11,26,966	−4,98,034
	See sub-head B-1 (b)		
Other	...	4,98,796	+4,98,796
	See sub-head B-1 (b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
N—100—Purchase of Equipment in connection with the training of Dental Technicians at the Demontmorency College of Dentistry, Lahore—				
Other—		...	37,059	+37,059
		See sub-head B-1 (b)		
N—102—Purchase of Equipment for Dental Section to be established at the Nishtar Medical College, Multan—				
New		2,83,000	...	—2,83,000
		See sub-head B-1 (b)		
N—106—Compulsory Intership Scheme—				
Other Allowances and Honoraria—				
New—				
S.	5,00,000	5,00,000	...	—5,00,000
		See sub-head B-1 (b)		
N—107—Purchase of X-Ray Plant for Tehsil Headquarters Hospital Bhag, Quetta Division—				
New—				
S.	36,000	36,000	36,000	...
N—108—Equipment for Neuro Surgery Unit at Lahore General Hospital, Lahore—				
New—				
S.	1,57,000	1,57,000	36,960	—1,20,040
		See sub-head B-1 (b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1		2	3	4
		Rs.	Rs.	Rs.
Other		...	75,162	+75,162
		See sub-head B-1 (b)		
N—109—Installation of Sui Gas connection for outdoor department of lady Willingdon Hospital, Lahore—				
New—				
O.	10			
R.	1,490	1,500	...	—1,500
		See sub-head B-1 (b)		
Other		...	1,498	+1,498
		See sub-head B-1 (b)		
N—110—Purchase of X-Ray Plant for the Civil Dispensary Dalbandian of Caghi District of Quetta, Division—				
New—				
C.	36,000	36,000	36,000	...
N—112—Purchase of Equipment for Rural Health Unit to be established in Punjab—				
Other—				
O.	2,00,000			
R.	—2,00,000	...	...	...
N—113—Purchase of Equipment for T.B. Hospital and Sanitorium in connection with addition of T.B. Beds—				
New		...	1,39,116	+1,39,116
		See sub-head B-1 (b)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
Other	2,00,000	7,491	—1,92,509
	See sub-head B I-(b)		
N-114-Purchase of Equipment—			
New	...	50,984	+50,984
	See sub-head B-I-(b)		
N-115-Purchase of Air-Conditioner for the Basic Departments of King Edward Medical College, Lahore—			
New	54,000	...	—54,000
	See sub-head B-1-(b)		
N-116-Purchase of Equipment in connection with the up-grading of District Head-quarters Hospitals—			
New	1,49,000	49,330	—99,670
	See sub head B-1-(b)		
N-117-Purchase of Equipment in connection with up-grading of Tehsil Head-quarter Hospital—			
New	2,10,000	1,47,812	—62,188
	See sub-head B-1-(b)		
N-118-Purchase of Equipment in connection with the addition of septic Block with extension of Nurses Home at Lady Willingdon Hospital, Lahore—			
New—			
O. 1,25,000			
R. —1,490	1,23,510	...	—1,23,510
	See sub-head B-[illegible]		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other		...	1,15,163	+1,15,163
		See sub-head B-1-(b)		
N-119-Block Provision—				
New—				
O.	64,000	...	...	..
R.	−64,000			
N-120-Purchase of X-Ray Plant for Tehsil Headquarters Hospital. Gawadar and Dhadar—				
New—				
S.	2,23,000	2,23,000	2,23,000	...
N-122-Purchase of Gas Plant for Food Analyis Laboratory, Rohri—				
New—				
C.	10	10,550	10	−10,540
R.	10,540			
		See sub-head B-1-(b)		
N-123-Purchase of Equipment for Open Heart Surgery Unit. Myo Hospital, Lahore—				
New—				
S.	9,00,000	9,12,840	8,24,284	−81,556
C.	12,840			
		See sub-head B-1-(b)		
Other		...	37,436	+37,435
		See sub-head B-1-(b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
O-Agriculture—				
O-12-Plant Protection Scheme in West Pakistan—				
New—				
R.	10,00,000	10,00,000	43,82,983	+33,82,983
		See sub-head B-1-(b)		
Other—				
O.	2,10,24,000			
R.	—10,00,000	2,00,24,000	2,00,31,616	+7,616
		See sub-head B-1-(b)		
O-13-Soil Conservation Project in West Pakistan				
New—				
R.	83,360	83,360	...	—83,360
		See sub-head B-1-(b)		
Other—				
O.	37,00,000			
R.	—3,02,460	33,97,540	34,23,045	+25,505
		See sub-head B-1-(b)		
O-24-Statistical Organisation Scheme—				
New—				
O.	9,60,000			
R.	—1,20,580	8,39,420	8,63,784	+24,364
		See sub-head B-1-(b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
0-26-Award of Additional Scholarships to the Agricultural Students pursuing their studies in Pakistan Institutions—				
New		4,00,000	4,24,450	+24,450
		See sub-head B-1-(b)		
0-30-Subsidy for the distribution of Fertilizer in West Pakistan—				
New		...	1,93,10,480	+1,93,10,480
		See sub-head B-1-(b)		
Other		12,20,52,000	6,17,91,017	−6,02,60,983
		See sub-head B-1-(b)		
0-31-Subsidy on Seed Operation—				
New		...	30,00,000	+30,00,000
		See sub-head B-1-(b)		
Other		15,50,000	11,72,622	−3,77,378
		See sub-head B-1-(b)		
0-34-Scheme for the Rapid Soil Fertility, Survey and Production of the use of Fertilizer in West Pakistan—				
New—				
O.	24,00,000	26,43,900	23,53,298	−2,80,602
R.	2,43,900			
		See sub-head B-1-(b)		
Other		...	44,230	+44,230
		See sub-head B-1-(b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
O-36-Improvement of Agricultural Research Facilities in Quetta and Kalat Divisions—				
New—				
O.	1,15,090			
R.	10,910	1,26,000	1,50,626	+24,626
		See sub-head B-1-(b)		
Other—				
O.	1,00,000			
C.	28,950			
R.	1,01,110	2,30,060	1,39,179	—90,881
		See sub-head B-1-(b)		
O-40-Agricultural Shows—				
New		2,50,000	2,52,344	+2,344
		See sub-head B-1-(b)		
O-46-Establishment of Agriculture Information Service—				
New—				
R.	2,920	2,920	12,370	+9,450
		See sub-head B-1-(b)		
Other—				
O.	2,00,000			
R.	—3,110	1,96,890	1,47,260	+49,630
		See sub-head B-1-(b)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1	2	3	4
	Rs.	Rs.	Rs.
0-72-Shifting of Agricultural Research Institute to Risawala—			
New—			
O. 3,27,000 / R. 16,450	3,43,450	3,33,680	–9,770
	See sub-head B-1-(b)		
0-73-Additional Facilities for Research at Agricultural Institute, Tando Jam—			
New—			
R. 18,170	18,170	16,207	–1,963
	See sub-head B-1-(b)		
Other	5,00,000	3,37,984	–1,62,016
0-75-Running of Heavy Earth Moving Machinery in West Pakistan—			
New	...	38	+38
	See sub-head B-1-(b)		
0-77-Grant to the Agricultural Development Corporation for Agricultural Schemes—			
New	...	–50,000	–50,000
	See sub-head B-1-(b)		
Other	4,30,000	3,96,000	–34,000
	See sub-head B-1-(b)		
0-84-Scheme for Soun Pest—			
New	...	123	+123

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
O-87-Scheme for Locust Ground Works—				
New		...	58	+58
		See sub-head B-1-(b)		
Other		...	32	+32
		See sub head B-1-(b)		
O-89-Combined F.A.O. Maize Hybrid Scheme—				
New—				
S.	3,00,000	3,18,940	3,24,951	+6,011
C.	18,940			
		See sub head A-1-(b)		
O—93—Scheme for the Establisment of Date Palm Garden-*cum*-Nursery in Chagai District—				
New—				
O.	80,000	71,460	84,160	+12,700
R.	—8,540			
		See sub-head B-1 (b)		
O—94—Establishment of Prongeny Orchard *cum*-Nursery in Quetta—				
New—				
O.	52,000	50,640	64,984	+14,344
R.	—1,360			
		See sub-head B-1 (b)		
O—97—Re-organization of Boring Operation—				
New		...	5,405	+5,405

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess(+) Saving(−)
1		2	4	4
		Rs.	Rs.	Rs.
0–107–Continuance of the Scheme for Development of Agriculture Mechanization in Punjab—				
New—				
R.	98,960	98,960 *See* sub-head B-1 (b)	53,304	−45,656
Other—				
O.	20,00,000	19,06,859	18,72,034	−34,824
R.	−93,142			
0–109–Establishment of Progeny Orchard Nursery in Sibi District—				
New—				
O.	42,000	31,550 *See* sub--head B-1 (b)	55,984	+24,434
R.	−10,450			
0–110–Establishment of Progeny Orchard-*cum*-Nursery in Zobb—				
New—				
O.	31,000	29,390 *See* sub-head B-1 (b)	40,984	+11,594
R.	−1,610			
0–111–Establishment of Progeny Orchard *cum*-Nursery in Loralai District—				
New—				
O.	56,000	56,360 *See* sub-head B-1	68,396	+12,036
R.	360			

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
O—114—Establishment of Research Sub-Station at Karam Garhi—				
New—				
O.	45,000			
R.	−1,460	43,540	40,840	−2,700
		See sub-head B-1 (b)		
Other		...	60	+60
		See sub-head B-1 (b)		
O—120—Processing and Preservation of Fruits and Vegetables at Government Fruit Research Station at Mirpur Khas—				
New—				
O.	42,000			
R.	2,000	44,000	54,373	+10,373
		See sub-head B-1 (b)		
O—122—Field Assistants for the Union Committees—				
New—				
R.	52,560	52,560	52,800	+240
Other—				
O.	66,000			
R.	93,570	7,59,570	7,55,474	−4,096
O—127—Expansion and intensification of Research and Introduction of new section at Ayyub Agricultural Research Institute—				
New—				
R.	48,470	48,470	42,949	−5,521
		See sub-head B-1 (b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	9,00,000	8,99,150	8,96,150	–3,000
R.	–850			
0–128—Micropolt Trails Wheat Varieties West Pakistan—				
New—				
R.	9,580	9,580	9,095	–485
Other—				
O.	5,00,000	47,080	8,65,821	+8,18,741
R.	–2,920			
0–129—Expansion and Strengthening of the Research Sections in Peshawar Region—				
New—				
R.	54,300	54,300	54,300	...
Other—				
O.	8,40,900	7,77,050	7,34,947	–42,103
R.	–62,950			
		See sub-head B-1 (b)		
0–130—Grading of Agricultural Poduce—				
Other—				
O.	79,000	...	...	...
R.	–79,000			
		See sub-head B-1 (b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
O—131—Grant to Board of Governors Agriculture Tando Jam—				
New		...	**4,00,000**	+4,00,000
		See sub-head B-1 (b)		
Other		4,00,000	...	–4,00,000
		See sub-head B-1 (b)		
O—132—Grant to Pakistan Atomic Energy Commission—				
New		**1,00,000**	**1,00,000**	...
O—133—Establishment of Fruit Nursery Farm, Raghan District Hazara—				
New—				
R.	**260**	**260**	**260**	...
Other—				
O.	6,000			
R.	480	6,480	6,565	+85
O—134—Establishment of Date Farm at Rakh Manghan in D.I. Khan—				
Other—		3,980	3,620	–360
O—135—Agriculture staff on the Establishment of Karachi District in Kalat Division—				
New—				
O.	**98,020**			
R.	**– 60**	**97,960**	**1,21,966**	+24,006
		See sub-head B-1(b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1		2	3	4
		Rs.	Rs.	Rs.
0-136—Establishmen of Agricultural Estate Around Lahore—				
New—				
O.	75,000	67,170	64,447	−2,723
R.	−7,830			
		See sub-head B-1 (b)		
0–137—Introduction of two years Diploma Course of Field Assistants in A.T.I. Sarkand—				
New—				
R.	2,620	2,620	2,576	−44
Other—				
O.	78,000	58,570	56,259	−2,311
R.	−19,430			
138—Additional Requirements for conversion of Field Assistants Training Course into two years Diploma Course at Agricultural Training Institute at A.T.I. Rahim Yar Khan—				
New—				
O.	78,000	67,530	64,500	−3,030
R.	−10,470			
0–139—Two years Diploma Course at Agricultural Training Institute at Quetta—				
New—				
R.	2,740	2,740	2,190	−550

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	78,090			
R.	—20,060	58,030	56,036	−1,994
O—140—Re-organization of Eield Assistant Course at Agricultural Training Institute, Peshawar—				
New—				
R.	2,380	2,380	1,770	−610
Other—				
O.	48,000			
R.	—44,690	52,690	41,128	−11,562
		See sub-head B-1-(b)		
O-141-Two years Diploma Course at Agricultural Training Institute, Sargodha—				
New—				
O.	78,000			
S.	− 20,870	57,130	56,312	−818
O-142-Scheme for the Production of certified Potato Seed —				
New—				
O.	2,79,000			
R.	—4,430	2,74,570	2,73,290	−1,280
O-145-Scheme for the Establishment of Date Progeny Garden at Diji Farm in Khairpur Division—				
New—				
R.	1,100	1,100	1,036	−64

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	25,000	23,160	22,326	−1,834
R.	−1,840			
		See sub-head B-1-(b)		
0-146-Scheme for the Establishment of Sub-Tropical Fruit Farm Hab, Mocha Farm—				
New				
R.	**1,030**	**1,030**	**1,018**	−12
Other—				
O.	60,000	59,400	58,924	−476
R.	−600			
0-148-Scheme for the preparation of products on Semi-commercial Scale and Diploma Course in Food Technology at Agricultural Research Institute, Tarnab Peshawar—				
New—				
R.	**680**	**680**	**680**	...
Other—				
O.	60,000	63,330	62,604	−726
R.	3,330			
		See sub-head B-1-(b)		
0-150-Scheme for the additional drilling capacity for Tube-wells in West Pakistan—				
New—				
O.	**2,00,000**	...	...	...
R.	**−2,00,000**			

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
O-151-Scheme for Creation of Directorate for Agriculture Marketing—				
New—				
O.	3,00,000			
R.	47,360	3,47,360	3,44,870	−2,470
O-152-Scheme for strengthering of Agricultural Extension Demonstration Plots and Training of Farmers –				
Other—				
O.	2,00,000			
R.	−1,66,665	33,335	...	−33,335
		See sub-head B-1-(b)		
O-154-Scheme for Co-rrdinational Project for accelerated Improvement of the Maize and Millet in West Pakistan—				
New—				
O.	1,50,000			
R.	35,090	1,85,090	1,90,299	−5,209
		See sub-head B-1-(b)		
Other		...	27	+27
		See sub-head B-1-(b)		
O-155-Scheme for accelerated Rice Improvement and Production Project at Kala Shah Kaku, and Dokri –				
New—				
R.	10,570	10,570	9,373	−1,197
		See sub-head B-1-(b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	3,00,000	2,87,280	2,80,816	−6,464
R.	−12,720			
0-157-Agricultural Machinery Cell in West Pakistan Secretariat—				
New—				
O.	50,000	32,080	17,34	−14,756
R.	−17,920			
		See sub-head B-1-(b)		
Other		...	2,194	+2,194
		See sub-head B-1-(b)		
0-161-Scheme for the Improvement of Saline Alkaline Soil with Gypsum—				
New—				
R.	3,410	3,410	1,11,053	+1,07643
		See sub head B-1-(b)		
Other—				
O.	2,00,000	2,02,790	34,100	−1,78,690
R.	2,790			
		See sub-head B-1-(b)		
0-163-Establishment of Fruit Nursery Farm at Tarnab Farm, Peshawar—				
Other		...	90	+90
		See sub-head B-1-(b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
O-164-Establishment of Fruit Nursery Farm at Bannu—				
New—				
R.	**170**	**170**	**...**	–170
Other—				
O.	8,040			
R.	150	8,190	8,034	–156
O—165 -Scheme for Fruit Development Programme and Import of Plants—				
New—				
R.	**2,750**	**2,750**	**5,797**	+3,047
		See sub-head B.1-(b)		
Other—				
O.	1,00,000			
R	–2,770	97,230	69,560	–27,670
		See bub-head B-1-(b)		
O—166—Section for the requirement of staff for the purchase Committee of Agriculture Department—				
New—				
R.	**6,500**	**6,500**	**6,499**	–1
Other—				
O.	1,00,000			
R.	–5,110	94,890	84,021	–10,869
		See sub-head B-1-(b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
O—167—Scheme Additional Staff for Publications Division of Agriculture Department—				
New—				
R.	2,350	2,350	31,565	+29215
		See sub-head B-1-(b)		
Other—				
O.	30,000	36,260	...	—36,260
R.	6,260			
		See sub-head B-1-(b)		
O—169—Accelerated Cotton improvement and Development Programe—				
New—				
O.	2,50,000	1,94,550	1,82,922	—11,628
R.	—55,450			
O-172-Scheme for the Agriculture Develoment in SCARP-II-A—				
New—				
O.	7,84,000	8,31,910	8,28,986	—2,924
R.	47,910			
O—171—Block Provision—				
New—				
R.	4,80,670	4,80,670	10,521	—4,70,149
		See sub-head B-1-(b)		

Major head and sub-head			Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1			2	3	4
			Rs.	Rs.	Rs.
O—172—Preplacement of Bullocks by Tractors at Government Farms—					
New—					
	O.	1,25,000	1,14,250	1,11,681	—2,569
	R.	—10,750			
O-173-Accelerated Potato Improvement and Production Project in West Pakistan—					
New			...	1,94,876	+1,94,876
Other—					
	O.	3,34,000	1,94,690	57	−1,94,633
	R.	—1,,39,310			
			See sub-head B-1 (b)		
O—174—Facilities for the proper utilization of the Services of Agronomist from Norway—					
New—					
	R.	79,000	79,000	22,256	—56,744
P—Veterniary—					
P—21—Increase in the Production of Nuceleous Stud Stock at Government Farm—					
New—					
	O.	16,000	16,870	16,820	—50
	R.	870			

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1	2	3	4
	Rs.	Rs.	Rs.
—33—Lahore Milk Supply Scheme—			
New	5,00,000	5,04,236	+4,236
—34—Organising Horse and Cattle Show at Lahore—			
New	1,00,000	1,00,000	...
—37—Scheme for Destruction of Wild Boars—			
Other	1,000	450	—550
—38—Grant-in-Aid to A.D.C. for veterinary Hospital and Animal Protection Service—			
New	6,50,000	7,83,300	+1,33,300
	See sub head B-1 (b)		
Other	5,30,000	2,90,700	—2,39,300
	See sub-head B-1 (b)		
—40—Traning and Emp loyment of Stock Assistants forUnion Councils in Rural Areas of Punjab—			
Other	...	10,58,157	+10,58,152
	See sub-head B-1 (b)		
—40—(b)—Employment of Stock Assistants in Union Councils in Punjab for Preservation, Control and Eradication of Infectious Diseases—			
New—			
R. 91,580	91,580	...	—91,580
	See sub-head B-1 (b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
Otherr—		11,16,000	4,37,166	−6,78,83[illegible]
		See sub-head B-1 (b)		
P—40—(c)—Provision of Medicines in Union Council where Stock Assistants have been provided—				
Other—				
O.	8,00,000			
R.	−31,660	7,68,340	2,16,614	−5,51,7[illegible]
		See Sub-head B-1 (b)		
D—41—Foot and Mouth Disease Research Centre at Lahore—				
New—				
O.	67,000			
S.	6,490	73,490	71,419	−2[illegible]
Other		...	7,607	+7[illegible]
P—42—Karachi Milk Supply Scheme—				
New—				
O.	6,00,000			
S.	4,17,000			
R.	1,40,000	11,57,000	5,57,000	−6,0[illegible]
		See sub-head B-1 (b)		
P—43—Grant to Board of Governers for Animl Husbandry College—				
New—		2,65,000	2,44,468	−[illegible]
		See sub-head B-1 (b)		
Other		1,50,000	1,37,882	−[illegible]

Major head and sub-head		Final Grant or Appropriation	Acutal expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
P–44–Research Institute for Livestock Production in Punjab—				
New—				
O.	1,00,000	93,940	94,159	+219
R.	–6,060			
P–64–Setting up a Veterinary Research Institute, Punjab—				
New—				
O.	50,000	53,660	53,283	–377
S.	3,660			
Other		...	3,396	+3,396
		Due to adjustment of debits relating to previous year.		
P–70–Karakli Projects at Ghardara Livestock Experiment Station—				
New—				
O.	97,000	1,01,170	98,843	–2,327
S.	4,170			
		See sub-head B-1 (b)		
P–71–Additional staff and facilities for existing Veterinary Hospitals and Dispensaries—				
New—				
R.	22,960	22,960	...	–22,960
		See sub-head B-1 (b)		

Major-head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	5,00,000			
R.	−51,940	4,48,060	4,36,439	−11,621
		See sub head B-1 (b)		
P—74—Livestock Experiment Station, Qadirabad—				
New—				
R.	2,880	2,880	...	−2,880
		See sub-head B-1 (b)		
Other				
O.	29,000			
R.	4,390	33,390	35,917	−2,527
P—75—Grant to Lahore Zoo Advisory Committee—				
Other		2,00,000	1,15,000	−85,000
		See sub-head B-1 (b)		
P—79—Modernization of existing poultry farms and opening new ones in Punjab—				
New	2,130	2,130	...	+2,130
		See sub-head B-1 (b)		
Other—				
O.	2,00,000			
R.	−67,390	1,32,610	1,52,644	+20,034
		See sub-head B-1 (b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
P—80—Scheme for the Development of Bahawalpur Zoo—				
Other		26,000	...	+26,000
		Due to non-issuance of Administrative approval of the scheme during the year.		
P—81—Extension of Wool Research Laboratory, Bahawal—				
New		10,000	10,146	+146
P—85—Provisions of Spare parts and Accessories for Maintenance of Tractors, Vehicles and other Machinery—				
New		26,000	25,961	−39
P—86—Establishment of Poultry Breeding and Demonstration units at Hyderabad, Multan, Quetta, Lahore, Rawalpindi and Peshawar—				
Other—				
O.	6,000	5,940	4,673	−1,267
R.	—60			
		Due to late receiptf of Administrative Approval.		
P—87—Scheme for the Imrovement of Livestock through conservation of superior Animals at Landi Cattle Colony—				
New—				
R.	1,36,650	1,36,650	1,27,570	—9,080
		See sub-head B-1 (b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	5,93,000	3,77,100	3,81,361	+4,261
R.	—2,15,900			
P-90-Provision of Library Books and Laboratory equipment for the Directorate of Livestock Farms in West Pakistan, Lahore—				
New		50,000	49,988	—12
P-91-Increased Broiler Production in West Pakistan—				
New—				
R.	5,240	5,240	...	—5,240
		See sub-head B-1 (b)		
Other—				
O.	5,18,000	4,98,000	5,20,768	+22,768
R.	—20,000			
		See sub-head B-1 (b)		
P-93-Scheme for Establishment of Planning and Statistical Cell in West Pakistan—				
Other—				
O.	6,000	5,300	4,568	—732
R.	—700			
		Due to post of an officer having remained vacant for a period of one month.		

Major head and sub-head		Final Grant or Appopriation	Actual expenditure	Excess (+) Saving (—)
1		2	3	4
		Rs.	Rs.	Rs.
P-95-Scheme for Provision of staff for New Veterinary Hospitals and Dispensaries in West Pakistan—				
New—				
R.	21,030	21,030	...	—21,030
		See sub-head B-1 (b)		
Other—				
O.	1,50,000	69,980	87,097	+1,57,077
R.	—2,19,480			
		See sub-head A-1 (b)		
P-96-Moderization of Animal Health and Veterinary Laboratory in West Pakistan, Lahore—				
New—				
R.	10,200	10,200	...	—10,200
		See sub-head B-1 (b)		
Other		3,00,000	1,31,063	+1,68,937
		See sub-head B-1 (b)		
P-97-Scheme for study of Hones Disases of Livestock in West Pakistan—				
New—				
O.	26,000	17,630	15,991	—1,639
R.	—8,370			
		See sub-head B-1 (b)		
Other		...	2,767	+2,767
		See sub-head B-1 (b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
P-98-Scheme for study of Anoratic Diseases of Livestock in West Pakistan—				
New—				
O.	26,000			
R.	−11,140	14,860	8,728	−6,132
		See sub-head B-1 (b)		
P-99-Fersian Sahiwal Cattle Cross Breeding Programme, Bahadurnagar—				
New—				
O.	58,000			
R.	−58,000	...	...	...
P-100-Pak Danish Livestock Research Development and Demonstration Station, Bahadurnagar—				
New—				
O.	1,00,000			
R.	−250	99,750	96,677	−3,073
P-101-Scheme for Post Graduate Training Fellowship in Animal Production, Research and Extension—				
New—				
O.	25,000			
R.	−13,810	11,190	1,150	−10,040
		See sub-head B-1 (b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other		...	936	+936
		See sub-head B-1 (b)		
P-102-Block Provision—				
New—				
O.	12,11,000	...	...	...
R.	—12,11,000			
P-103-Establishment of Wool Research Laboratory, Mastung—				
New—				
S.	92,080	91,440	1,05,951	+14,511
R.	—640			
		See sub head B-1 (b)		
P-104-Scheme for the Beef Production Research Centre in Quetta Division, Sibi District—				
New—				
S.	2,00,000	2,00,000	1,79,625	—20,375
		See sub-head B-1 (b)		
P-105-Pilot Scheme for Pak Swedish artificial insemination Project—				
New—				
R.	6,26,310	6,26,310	4,19,736	—2,06,574

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
Q-Co-operation—			
Q-1-Grant-in-Aid towards the Staff of Co-operative Socities—			
New	...	500	+500
	See sub-head B-1 (b)		
Other	...	328	+328
	See sub-head B-1 (b)		
Q-5-Grant-in-aid to A.D.C. for Co-operative Activities—			
New	1,00,000	85,600	−14,400
	See sub-head B-1 (b)		
Other	...	−1,600	−1,600
	See sub-head B-1 (b)		
Q-7-Sheep Shearing in Cholistan Area on Co-operative Basis—			
New—			
O. 90,000			
R. −11,640	78,360	73,107	−5,253
	See sub-head B-1 (b)		
Q-8-Scheme for the expansion of Pak German Co-operative Agricultural Demonstration Farm—			
New—			
O. 4,90,000			
R. −33,920	4,56,080	4,23,237	−32,843
	See sub-head B-1 (b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1		2	3	4
		Rs.	Rs.	Rs.
Q-10-Co-operative Sheep Shearing Wool Marketing in Thal and Adjacent Area—				
Other—				
O.	50,000	48,450	60,880	+12,430
R.	—1,550			
Q-11-Co-operative Sheep Shearing and Wool Grading and Marketing in Quetta and Kalat Regions—				
New—				
R.	3,660	3,660	11,423	+7,763
		See sub-head B-1 (b)		
Other—				
O.	50,000	48,100	47,805	—295
R.	—1,900			
Q-12—Co-operative Sheep Shearing Grading and Marketing of Wool in Desert Area, Tharparkar—				
New—				
O.	50,000	53,880	37,110	—16,770
R.	3,880			
		See sub-head B-1-(b).		
Q—13—Border Co-operative Mechanised Farming at Sulemanki and Jassar—				
New		85,000	...	—85,000
		See sub-head B-1-(b).		
Other		...	85,000	+85,000
		See sub-head B-1-(b).		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
Q—14—Co-operative Milk Collcoting and Distribution Unit in Multan—				
New—				
O.	**50,000**			
R.	**—22,860**	**27,140**	**20,576**	**—6,563**
		Sec **sub-head B-1-(b)**		
Q—15—Co-operative Sheep Shearing Grading and Marketing of Wool in Khairpur—				
New—				
O.	**50,000**			
R.	**—3,030**	**53,030**	**45,846**	**—7,184**
		See **sub-head B-1-(b).**		
Q—16—Re-organization of Rural Credit and Agricultural Marketing—				
New—				
O.	**7,00,000**			
R.	**—20,450**	**6,79,550**	**3,26,922**	**—3,52,628**
		See **snb,head B-1-(b).**		
Other		**1,25,000**	**...**	**—1,25,000**
		See **sub-head B—1-(b).**		
R—2—Scholarships for the Industrial and Tachnical Schools—				
Other—				
O.	**27,000**			
R.	**—11,260**	**15,740**	**12,622**	**—3,118**
		Due to non-drawal of scholarships as a result of disinvestment of Government Weaving and Finishing Centre, Shahdara.		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
R-35 Grant-in-Aid to the West Pakistan Small Industries Corporation—				
New		90,84,000	76,15,512	−14,68,488
		See sub-head B-1-(b),		
R–63—R-organization of Government Industrial Research Institute, Lahore—				
New—				
O.	2,72,000	2,31,650	3,16,249	+84,599
R.	−40,350			
		Due to adjustment of debits relating to year 1968-69.		
R–64—Punjab Quality Control Bureau—				
New—				
R.	3,820	3,820	2,185	−1,635
		Mainly due to pay an officer having remained undrawn.		
Other—				
O.	1,50,000	1,29,720	46,212	−83,508
R.	−20,280			
		Due to certain machinery having been purchased on F.O.R. basis owing to non-availability of Foreign Exchange and Bonus vouchers.		
R–70—Grant to W.P.I.D.C.—				
New		8,00,000	...	−8,00,000
		See sub head B-1 (b)		
Other		...	1,202	+1,202
		See sub-head B-1 (b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
R—72—Industrial Survey—				
New—				
R.	—37,210	—37,210	...	+37,210
		See sub-head B-1 (b)		
Other		1,81,500	1,33,847	—47653
		See sub-head B-1 (b)		
S—Miscellaneous Departments—				
S—2 (3)—Grant-in-Aid to Social Welfare Council—				
New—				
C.	7,00,000	7,00,000	7,00,000	...
		See sub-head B-1 (b)		
S—2 (5)—Anjuman Behbood-e-Samat-e-Atfal, Defence Co-operative Housing Society, Karachi—				
New—				
C.	1,40,000	1,40,000	...	—1,40,000
		See sub-head B-1 (b)		
S—2 (6)—Social Services Project (Medical)—				
New—				
O.	78,920 }			
R.	—18,790 }	60,130	4,25,140	+3,65,010
		See sub-head B-1 (b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
S–2 (7)—Development of Child Welfare Service in Punjab—				
New—				
O.	45,140	47,490	49,232	+1,742
S.	2,350			
S–2 (9)—Pilot Rural Community Urban Development Project—				
New—				
O.	13,49,960	12,79,720	12,28,338	−51,382
S.	−70,240			
		See sub-head B-1 (b)		
S–2 (10)—Creation of Social Services Project (Medical) at Mental Hospital, Lahore—				
New—				
O.	21,860	20,990	17,984	−3,006
S.	−870			
		See sub-head B-1 (b)		
S–2 (13)—Continuance of Night Medical Social Services Project at Karachi/Rawalpidi—				
New—				
O.	1,83,690	1,47,790	43,566	−1,04,224
R.	−35,900			
		See sub-head B-1 (b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
S—2 (14)—Continuance of Social Economic Centre for Women, Karachi—				
New—				
O.	**47,200**			
R.	**5,00,000**	**44,280**	**48,180**	+3,900
		See sub-head B-1 (b)		
S—2 (15)—Continuance of Home for Destitute and under Privileged Women, Karachi/ Rawalpindi—				
New—				
O.	**1,33,720**			
R.	**1,700**	**1,35,420**	**1,34,181**	−1,239
S—2 (17)—Continuance of 14 Urban Community Development Project at Karachi/ Rawalpindi—				
New—				
O.	**3,51,730**			
R.	**—33,260**	**3,18,470**	**3,46,770**	+28,300
		See sub-head B-1 (b)		
S—2 (18)—Child Welfare and In-service Training Institute—				
New—				
O.	**1,28,580**			
R.	**7,060**	**1,35,640**	**1,32,927**	−2,713

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
S-2 (20)—Statistics Survey and Research Unit—				
New—				
O.	77,130	76,300	74,848	−1,452
R.	−830			
S-2 (21)—Beggars Home—				
New—				
O.	1,22,460	1,29,990	1,27,410	−2,580
R.	7,530			
S-2 (24)—School Social Works Project—				
New—				
O.	2,53,040	2,48,240	2,67,260	+19,020
R.	−4,800			
		See sub-head B-1 (b)		
S-2 (25)—Mothers and Childern Homes—				
New—				
O.	1,01,460	1,04,010	1,01,930	−2,080
R.	2,550			
S-2 (26)—Establishment of two Abandoned Babies and Destitute Childrens Home—				
New—				
O.	1,59,800	1,40,530	1,55,461	+14,931
R.	−19,270			

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
S—2 (27)—Model Orphanges—			
New—			
O. 1,14,210 R. −8,410	1,05,800	1,15,561	+9,761
S—2 (28)—Grant-in-Aid to the Punjab Society for the Blind—			
New	78,000	78,000	...
S—2 (29)—Grant-in-Aid to the Universities of Sind and Peshawar for training of Social Workers—			
New	75,000	75,000	...
S—2 (30)—Grant-in-Aid for the Construction of a new block for the Department of Social Work and opening of a Social Research Centre at the University of Karachi—			
New	50,000	50,000	...
S—2 (31)—Continuance of 27 Urban Community Development Projects in Punjab—			
New—			
O. 6,44,830 R. −11,980	6,32,850	6,66,100	+33,250
	See sub-head B-1 (b)		
S—2 (32)—Continuance of 48 Urban Community Development Projects in Punjab—			
New—			
O. 12,42,320 R. 71,300	13,13,620	13,00,552	−13,068

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1	2	3	4
	Rs.	Rs.	Rs.
S-2 (33)—Supervisory Services for valuntary Community Development—			
New—			
O. 3,43,000 R. —5,580	5,37,420	3,45,293	+7,873
S-2 (34)—Grant-in-Aid to the Society for Rehablititation for crippled, Childern, Karachi—			
New—			
S. 4,50,980 R. 2,70,000	7,20,000	7,20,000	...
S-2 (35) Grant-in-Aid to the Pakistan Council for Child Welfare, Karachi for Home Deliquent and Shelterless Girls—			
New—			
O. 3,50,000 C. 3,50,000	7,00,000	7,00,000	...
S-2 (36)-Grant-in-Aid to A.P.W.A. West Pakistan for construction of Home for Women, Peshawar, Lahore and Hyderabad—			
New—			
O. 4,00,000 C. 5,00,000	9,00,00,000	4,00,000	—5,00,000

See sub-head B-1-(b)

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
S-2 (37)-Grant-in-Aid to West Pakistan Society for the Rehabilitation of Disabled, Lahore, Hyderabad, Peshawar and Quetta—			
New—			
S. 5,00,000			
C. 5,00,000	**10,00,000**	**10,40,000**	**+40,000**
	See **sub-head B-1-(b)**		
S-2-(38)-Grant-in-Aid to Social Welfare Society, Rawalpindi for home for Needy—			
New—			
S. 25,000	**25,000**	**25,000**	...
S-2 (39)-Grant-in-Aid to the Family Welfare Co-operative Society Lahore for the construction of Building—			
New—			
S. 1,35,000	**1,35,000**	**...**	**—1,35,000**
	See **sub-head B-1-(b)**		
S-2 (4)-Grant-in-Aid to the Society for the care of Handicapped Children, Karachi for Construction of Building—			
New—			
S. 1,00,000			
C. 50,000	**1,50,000**	**1,50,000**	...

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess(+) Saving(−)
1	2	3	4
	Rs.	Rs.	Rs.
S-2 (41)-Grant in Aid to the all Pakistan Deaf and Dumb Society, Lahore (Gung Mahal)—			
New—			
S. 3,00,000 / C. 3,83,000	6,83,000	6,83,000	...
S-2 (42)-Grant-in-Aid to the Community Development Project Council, Sahiwal (Deaf and Dumb Society)—			
New—			
S. 40,000 / C. 70,000	1,10,000	40,000	—70,000
	Due to non-utilization of funds owing to late receipt of sanction.		
S-2 (43)-Grant-in-Aid to the Association for Deaf and Dumb School, Karachi—			
New—			
S. 40,000	40,000	...	—40,000
	See sub hea B-1-(b)		
S-2 (44)-Grant-in-Aid to the Mobile Eye Service of Pakistan for construction of Building for Eye Clinic in Karachi—			
New—			
S. 1,40,000	1,40,000	3,95,000	+2,55,000
	See sub-head B-1 (b)		
S-2 (45) Grant-in-Aid to the Adult Blind Centre, Karachi for Sheltered Workshop Equipment—			
New—			
S. 32,000	32,000	32,000	...

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1	2	3	4
	Rs.	Rs.	Rs.
S-2 (46)-Grant-in-Aid to the Pakistan Association of the Blind Karachi for Pilot Handloom School for Rehabilitation of Blind—			
New—			
S. 15,000			
C. 2,55,000	2,70,000	2,55,000	–1,500
S-2 (47) Grant-in-Aid to the Tharparker T.B. Association for Building and Equipment—			
New—			
S. 70,000	70,000	70,000	...
S-2 (48)-Grant-in-Aid to the Peshawar T.B. Association—			
New—			
S. 70,000	70,000	70 000	
S-2-(49) Grant-in-Aid to the Lohore T.B. Association—			
New—			
S. 70,000	70,000	70,000	...
S-2 (50)-Grant-in-Aid to the Anjuman Bahbood-Sumat-e-Atfal, Karachi—			
New—			
S. 1,00,000			
C. 2,55,000	3,55,000	...	–3,55,000
S-3-Manpower and Employment—	*See* sub-head B-1 (b)		
S-3 (2) Technical Training Centre, Hyderabad—			
New—			
O. 5,00,000			
R. –2,00,000	3,00,000	17,103	–2,82,897

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1		2	3	4
	Rs.		Rs.	Rs.
S-3-(2)—Techaical Training Centre, Moghalpura—				
New		17,51,000	2,76,114	—14,74,886
		See sub-head B-1-(b).		
S-3-(3)—Technical Training Centre, Peshawar—				
New—				
O.	14,36,200	11,16,200	10,70,400	—45,800
R.	—3,20,000			
		See sub-head B—1—(b)		
Other		...	2,852	+2,852
		See sub-head B-1-(b).		
S-3-(4)—Technical Training Centre, Multan—				
New		21,00,000	46,890	—20,53,110
		See sub-head B-1-(b).		
S-3(5)-Mines Rescue Centre and Mines Safety lustitute, Serjdi—				
New		76,000	...	—76,000
		See sub-head B-1-(b)		
S-3-(6)—Rural Employment Promotion Project Hyderabad, Multan Office—				
New—				
O.	2,16,440	2,14,620	1,90,299	—24,321
R.	—1,820			
		See sub-head B-1-(b).		
Other		...	1,20,715	+1,20,715

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
S – 4—National Institute of Public Administration—				
S—4—(1)—Grant-in-Aid to NIPA for Constuction of Building—				
New—				
O.	**5,67,000**			
R.	**2,35,600**	**8,02,600**	**8,02,600**	...
S—6—Grant in-Aid to Board of Governors, Lahore Museum—				
New –				
S.	**1,20,000**			
C.	**60,000**	**1,80,000**	...	**–180,000**
		See **sub-head B-1-(b)**		
T—Civil Works—				
T—1—Land Revenue—				
New—				
O.	**50,000**			
R.	**–3,000**	**47,000**	**33,557**	**–13,443**
		See **sub-head B-1-(b)**		
Other		...	**18,442**	**+18,442**
		See **sub-head B-1-(b)**		
T-6-General Administration—				
Charged—				
O.	***1,48,000***			
R.	***–63,000***	***85,000***	***1,03,265***	***+18,265***

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
New—				
O.	8,44,000			
C.	83,840	8,25,420	5,44,621	−2,80,799
R.	−1,02,420			
		See sub-head B-1 (b)		
Other		...	1,30,576	+1,30,576
		See sub-head B-1 (b)		
T—7—Administration of Justice—				
New—				
O.	3,62,680	4,08,680	2,95,652	−1,13,028
C.	46,000			
		See sub-head B-1 (b)		
Other		...	1,05,358	−1,05,358
T—8—Jails and Convict Settlements—				
New		95,000	60,555	−34,445
		See sub-head T-1 (b)		
Other		...	15,271	+15,271
		See sub-head B-1 (b)		
T—9—Police—				
New	6,63,000	6,45,000	4,75,251	−1,69,749
		See sub-head B-1 (b)		
Other		11,000	1,39,958	−1,28,958
		See sub head B-1 (b)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1	2	3	4
	Rs.	Rs.	Rs.
T—11—Education—			
New—			
O. **6,00,000**			
S. **44,37,000**	**50,37,000**	**26,06,991**	–24,30,009
	See sub-head B-1 (b)		
Other	...	18,72,723	+18,72,723
	See sub-head B-1 (b)		
T—12—Health Services—			
New—			
O. **10,27,160**			
S. **5,49,000**			
C. **81,500**	**15,71,950**	**7,97,448**	–7,74,142
R. **—85,910**			
	See sub-head B-1 (b)		
Other	...	3,64,557	+3,64,557
	See sub-head B-1 (b)		
T—14—Agriculture—			
New—			
O. **52,008**			
R. **–40,000**	**12,000**	**49,518**	+37,518
	See sub-head B-1 (b)		
Other	...	114	+114
	See sub-head B-1 (b)		
T-15-Veterinary—			
New—			
S. **6,000**	**6,000**	**49,068**	+43,068

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
T—17—Industries—			
New	**1,73,000**	**15,310**	**−1,57,690**
	See sub-head B-1-(b)		
Other	...	**1,55,656**	**+1,56,656**
T—18—Civil Works—			
T—18—(1) Civil Works—			
New—			
O. **11,53,000** R. **—32,200**	**11,20,800**	**27,38,573**	**+16,17,773**
	See sub-head B-1-(b)		
Other	...	**10,69,033**	**+10,69,033**
T—19—Stationery and Printing—			
New	**2,57,000**	**1,05,994**	**−1,51,006**
	See sub-head B-1-(b)		
Other	...	**46,014**	**+46,014**
	See sub-head B-1-(b)		
T—20—Fisheries—			
Other	**54,000**	...	**—54,000**
	See sub-head B-1-(b)		
T—24—(i) Communication-Provincial—			
New	**6,04,000**	**4,39,294**	**—1,64,706**
	See sub-head B-1-(b)		
Other	...	**1,35,448**	**+1,35,448**
	See sub-head A-1-(b)		

Major head and sub-head			Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1			2	3	4
			Rs.	Rs.	Rs.
T—25—Miscellaneous—					
New			1,36,000	1,98,984	+62,984
Other			...	2,851	—2,851
Tools and Flant Prorate transferred from "50—Civil Works"—					
New—					
	O.	20,000	26,500	3,303	—23,197
	R.	6,5000			
			See sub-head B-1-(b)		
Other—					
	O.	9,000	15,000	26,658	+11,658
	R.	6,000			
			See sub-head B-1-(b)		
U—Miscellaneous—					
U—2—Transport Survey and Ranger Transport Development in West Pakistan—					
New—					
	O.	3,22,500	3,30,710	2,67,823	−62,887
	R.	8,210			
U—3 Fisheres—					
U—3 (1)—Additional Staff for Directorate of Fisheries—					
New—					
	O.	22,010	23,410	23,196	−214
	S.	1,140			

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
U–3 (2)—Research facilities at Chhana Wan Fish Farm—				
New—				
R.	5,340	5,340	74,930	+69,590
		See sub-head B-1 (b)		
Other—				
O.	68,800	70,010	...	−70,010
R.	1,210			
		See sub-head B-1 (b)		
U–3 (4)—Stores and Transport Facilities for Fish—				
New—				
O.	1,40,000	1,33,530	1,33,423	—107
C.	−6,470			
U–3 (5)—Development and Conservation of Fish Farming Mancher Lake—				
New—				
O.	15,000	15,670	14,302	—1,368
S.	760			
U–3 (6)—Grant to Agricultural Development Corporation for Fisheries in Ghulam Muhammmad Barrage—				
New		...	—7,000	—7,000
		See sub-head B-1 (b)		
U–3–(7)—Import of Nylon for Fishing Nets—				
New		...	662	+662
		See sub-head B-1 (b)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
U—3 (8)—Establishment of Fish Nursery—				
New—				
O.	**2,45,000**			
S.	**−1,22,770**	**1,22,230**	**99,853**	−22,377
		See **sub-head B-1 (b)**		
U—3—(9)—Development of Fish Culture in Abandoned Canal and its Dams—				
New—				
O.	**58,000**			
R.	**−21,310**	**36,690**	**30,866**	−5,824
U—3 (11)—Modernization of Fish Curing Yard at Gawadar—				
New.				
O.	**86,000**			
S.	**−4,100**	**90,100**	**89,587**	−513
U—3 (13)—Development of Lakes for Fish Production—				
New—				
O.	**1,81,000**			
R.	**34,240**	**1,46,600**	**1,81,079**	−34,319
		See **sub-head B-1 (b)**		
U—3 (14)—Development of Fisheries in Dams and Reserviors—				
New—				
R.	**1,140**	**1,140**	**12,564**	+11,424
Other—		*See* **sub head B-1 (b)**		
O.	**40,290**			
R.	**−4,300**	**35,990**	**10,311**	−25,679
		See **sub-head B-1 (b)**		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
U–3 (15)—Scheme for grant of Scholarships for Technical Education—			
New—			
O. 20,000 R. −10,510	9,490	8,379	−1,111
	See sub-head B-1 (b)		
Other	...	5,098	+5,098
	See sub-head B-1 (b)		
U–3 (16)—Scheme for the Establishment of an Institute for Training of Fishermen-*cum* Mechanised Launch operators at Pasni—			
New—			
C. 3,01,000	3,01,000	...	−3,01,000
	See sub-head B-1 (b)		
U–3 (18)—Creation of a post of an Engineer for Ice Plant and Cold Storage at Pasni—			
New—			
R, 700	700	678	−22
Other			
O. 9,500 R. −9,500	...	...	...
	See sub-head B-1 (b)		

Major head and sub-head			Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1			2	3	4
			Rs.	Rs.	Rs.
U—3 (20)—Reclamation of Waste Water Area for Fish Culture—					
New—					
	O.	94,070	33,540	33,341	−199
	R.	−60,530			
U—3 (21)—Scheme for Additional Research Facilities at Chhenwan Fish Farm—					
New—					
	R.	850	850	...	−850
Other—					
	O.	15,960	14,970	...	−14,970
	R.	−990			
			See sub-head B-1 (b)		
U—4 Punjab Water Allocation and Rates Cell—					
New—					
	O.	3,27,000	2,25,900	...	−14,970
	R.	−1,01,100			
			See sub-head B-1 (b)		
U—5—Contribution to the Punjab Employees Welfare Fund on account of Group Insurance—					
New			1,37,560	1,37,560	...

Major head and sub-head	Final Grant or Appropriations	Actual expenditure	Excess (+) Saving (–)
1	2	3	4
	Rs.	Rs.	Rs.
U–6—Engagement of Computor Service and augmenting Data Processing Capacity of the Bureau of Statistics—			
New—			
O. 4,23,000 R. –3,31,400	91,600	59,158	–31,442
	See sub-head B-1 (b)		
U–7—Research Cell for the 4th Plan in the Planning and Development Department—			
New—			
O. 1,99,820 S. 1,00,000 R. –31,640	2,68,180	3,34,70,359	+3,32,02,179
	See sub head B-1 (b)		
Other	...	1,00,000	+1,00,000
	See sub-head B-1 (b)		
Surrenders or Withdrawals within the Grant or Appropriation—			
Charged—			
R. 63,000	*63,000*	...	*–63,000*
New—			
R. 1,45,48,860	1,45,48,860	...	–1,45,48,860
Other—			
R. 49,84,027	49,84,027	...	–49,84,027
Total—			
Charged—	*1,48,000*	*1,03,265*	*–44,735*
New	29,90,43,740	28,47,67,826	–1,42,75,914
Other	22,33,11,150	16,99,77,661	+5,33,33,489

NOTES

Administration of the Grant.—In the "Charged" section, the saving of Rs. 44,735 worked out to 30·22 per cent of the final grant as against the excess of 160·4 per cent in the previous year. The surrender of Rs. 63,000 converted it into an excess of 126·74 per cent of the modified grant. In the "New" section, the saving of Rs. 1,42,75,914 worked out to 5·38 per cent of the modified grant. The surrender of Rs. 1,45,48,860 converted the saving into an excess of ·09 per cent of the modified grant. In the "Other Section, the saving of Rs. 5,33,33,489 worked out to 23·84 per cent of the final grant as compared with 30·62 per cent in the previous year. The surrender of Rs. 49,84,027 reduced it to 22·35 per cent of the modified grant.

2. The figures of actual expenditure were not confirmed by the Department in respect of :—

(*i*) *Punjab Circle of Account* :—All sub heads except B—1 (b), B—2, B—3, D—16, E, M—6, M—10, P—33, P—34, P—38, P—41, P—64, P—70, P-74, P—80, P-81, P—85, P—85. P—86, P—90, P—93, P—96, P—97, P—99, P—100, P—105, R—2, R—63 R—63 S (2) (3), S-2 (18), S—2 (20), S—2 (21), S—2 (25), S-2 (28), S-2 (38) S—2 (39) S—2 (41), S—2 (42), S—2 (49), S - 4 (1), and—2, and U—6.

(*ii*) *Director, Audit and Accounts works.*—All sub-heads.

(*iii*) *Southern Area Circle of Account.*—All sub-heads.

3. *Expenditure on pay and allowances of Government Servants acquitted by Courts of Law in Criminal cases on re-instatement to their posts*—Nil expenditure on this account was reported by the Agriculture Department, Housing and Physical Planning Department and National Institute of Public Administration whereas the information was awaited from the remaining Departments.

5. *Remission of Revenue or Abandonment of claims to Revenue granted outside the provision of Law and Rules having the force of Law*—No case of remission was reported by the Agriculture Department, Housing and Physical Planning Department and National Institute of Public Administration whereas the requisite information was not supplied by the remaining Departments.

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1	2	3	4
	Rs.	Rs.	Rs.
65-Capital Outlay on Salt Works—			
Solution of Mining and Chemical Complex Rock Salt—			
Other	1,00,000	...	—1,00,000
	Explanation not furnished by the Department.		
Works Salt—			
Other	...	—5,69,816	—5,69,816
	See sub-head "Solution of Mining etc.'		
Plan of Machinary—			
Other	...	—8,51,762	—8,51,762
	See sub-head Soluti on of Mining etc.		
Other Items—			
Other	...	—48,812	—48,812
	See sub-head Solution of Mining etc.		
Development of Rock Salt Mines and Querries (Other)—	...	—15,77,500	—15,77,500
	See sub-head Solution of Mining etc.		
Total	1,00,000	—30,47,890	—31,47,890

The above Appropriation Account does not include the following recoveries which are adjusted in the accounts as reduction of expenditure:—

Nature of recovery	Estimated recovery	Actual recovery	More (+) Less (-)
1	2	3	4
	Rs.	Rs.	Rs.
65-Capital Outly on Salt Works—			
1. *Deduct*-Receipt and Recoveries on Capital Account	...	1,01,118	+1,01,118
	See sub-head Solution of Mining etc.		
(*ii*) *Deduct*-Amount financed from Ordinary Revenues	...	7,74,826	+7,74,826
	See sub-head Solution of Mining etc.		
Total recoveries	...	8,75,944	+8,75,944

NOTES

Administration of the Grant—Heavy saving of Rs. 31,47,810 occurred aginst the final grant of Rs. 1,00,000.

2. The figures of actual expenditure were not confirmed by the Department.

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
68-Construction of Irrigation Navigation, Embankment and Drinage Works outside the Revenue Accounts (Excluding Establishment charges)—			
A-Irrigation Works-Open Canals—			
(1)-Productive—			
B-Works—			
B-(1)-Central Bari Doab Canal—			
New— O. 2,96,000 C. 40 R. —25,000	27,71,040	30,31,687	—37,146
	Explanation not fornished by the Department.		
Other	...	3,52,666	+3,52,666
	See sub-head B (1)		
B-(2)-Rangpur Canal—			
New— O. 7,000 R. —3,000	4,000	...	—4,000
	See sub-head B (1)		
Other	...	3,816	—3,816
	See sub-head B (1)		
B-(3)-Lower Chenab Canal (West)—			
New— O. 22,74,000 R. —56,000	22,18,000	24,00,272	+1,82,272
	See sub-head B (1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
Other		...	1,43,751	+1,43,751
		See sub-head B (1)		
B-(4)-Lower Chenab Canal (West)—				
New		11,71,000	11,20,035	–50,965
		See sub-head B (1)		
Other		10,00,000	10,00,843	+843
B-(5)-Upper Chanab Canal –				
New—				
O.	17,48,000			
R.	11,28,300	28,76,300	23,88,086	–4,88,214
		See sub-head B (1)		
Other—				
O.	1,00,000			
R.	20,000	1,20,000	2,49,244	+1,29,244
		See sub-head B (1)		
B-(6)-Lower Bari Doab Canal—				
New—				
O.	16,50,000			
R.	5,81,000	22,31,000	22,28,561	–2,439
		See sub-head B (1)		
Other		3,30,000	1,49,543	–1,80,357
		See sub-head B (1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
B-(7)-Lower Jhelum Canal—				
New—				
O.	1,06,000			
C.	10	18,190	73,532	—7,658
R.	—24,820			
		See sub-head B (1)		
Other		...	15,186	+15,186
		See sub-head B (1)		
B-(8)-Upper Jhelum Canal—				
New—				
O.	58,000	38,000	28,473	−9,527
R.	—20,000			
		See sub-head B (1)		
Other		5,000	—10,658	—15,658
		See sub-head B (1)		
B-(9)-Depalpur Canal—				
New—				
O.	1,30,500	1,86,000	3,12,858	+1,26,858
R.	55,500			
		See sub head B (1)		
Other—				
O.	2,80,500	2,00,000	5,90,699	+3,90,699
R.	−80,500			
		See sub-head B (1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
B-(10)-Pak pattan Canal—				
New—				
O.	1,18,000			
R.	–1,00,000	18,000	...	–18,000
		See sub-head B (1)		
Other		...	16,417	+16,417
		See Sub-head B (1)		
B-(11)-Mailsi Canal—				
New—				
S.	52,000			
C.	11,700	63,700	22,705	–40,995
		See sub-head B (1)		
Other		...	24,150	+24,150
		See sub-head B (1)		
B-(13)-Haveli Canal Circle—				
O.	75,000			
R.	–54,900	20,100	1,63,511	+1,43,411
		See sub-head New		
Other—				
O.	8,00,000			
R.	1,77,000	9,77,000	9,88,780	+11,780
B-(15)-Excavator Division—				
New			2,79,948	+2,79,948
		See sub-head B (1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
B-(17)-Lower Sawat Canal—				
New		...	328	+328
		See sub-head B (1)		
B-(18)-Kabul River Canal—				
New—				
O.	17,27,000	17,42,700	17,83,267	+40,567
R.	15,700			
		See sub-head B (1)		
Other—				
O.	8,00,000	2,00,000	2,40,726	+40,726
R.	−6,00,000			
		See sub-head B (1)		
B (19)—Upper Sawat Canal—				
New—				
O.	1,25,000	51,000	51,649	+649
R.	74,000			
		See sub-head B (1)		
Other		...	1,00,693	+1,00,693
		See sub-head B (1)		
B (20)—Lloyd Barrage Unified System—				
New—				
O.	96,32,000	1,09,06,930	1,00,55,808	−8,51,122
C.	30			
R.	11,74,900			
		See sub-head B (1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	27,10,000	27,60,000	1,13,77,105	+86,17,106
R.	50,000			
		See sub-head B (1)		
B (31)—East Feedar Canal—				
Other		50,000	...	−50,000
		See sub-head B (1)		
B (32)—West Feeder Canal—				
New—				
O.	70,000	...	...	...
R.	−70,000			
B (33)—Eastern Sadiqia Canal—				
New—				
O.	14,000	...	12,137	+12,137
R.	−14,000			
		See sub-head B (1)		
B (34)—Fordwah Canal—				
New—				
O.	3,00,000	50,000	...	−50,000
R.	−2,50,000			
		See sub-head B (1)		
Other		...	43,038	+43,038
		See sub head B (1)		
B (35)—Bahwal Canal—				
New		55,000	1,23,087	+68,087
		See sub-head B (1)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
Other	...	53,220	+53,220
	See sub-head B (1)		
B (36)—Abbasi Canal—			
New—			
O. 20,000 R. 3,300	16,700	−1,245	−17,945
	See sub-head B (1)		
Other	...	1,80,831	+1,80,831
	See sub-head B (1)		
B-(37)—Punjab Canal—			
Other	...	4,090	+4,090
	See sub head B—(1)		
New—			
O. 4,77,000 C. 10 R. 3,49,990	8,27,000	...	−8,27,000
	See sub-head B (1)		
B—(38)—Quetta Circle—			
New—			
O. 24,59,000 S. 2,89,700 R. −12,92,000	14,56,700	14,40,564	−16,136
	See sub-head B-(1)		
Other	...	2,77,925	+2,77,925
	See sub head B—(1)		
B—(39)—Kalat Circle—			
New—			
O. 11,41,000 C. 30 R. 39,400	11,80,430	12,54,310	+73,880
	See sub-head B-(1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	3
		Rs.	Rs.	Rs.
Other		...	6,282	+6,282
		See sub-head B—(1)		
B—(40)—Grow More Food Campaign Short-Term Schemes—				
New—				
O.	15,47,400			
R.	—8,50,100	6,97,300	3,95,309	—3,01,991
		See sub-head B (1)		
Other—				
O.	11,59,600			
R.	—3,35,000	8,24,600	14,06,474	+5,81,874
		See sub-head B-(1)		
B—(43)—Campbellpur Tubewell Irrigation Scheme for 40 Nos. Tubewells and 60 Nos Trial Bores—				
New		1,60,000	1,39,278	—20,722
		See sub-head B-(1)		
Other		...	40	+40
B—(46)—Marala Ravi Link				
New—				
O.	30,000			
C.	—10	30,010	2,30,652	+2,00,642
		See sub-head B (1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other		... *See* sub-head B (1)	1,01,561	+1,01,561
B–(47)—Trimmu Sidhnai Mailsi Link—				
New		1,00,000	1,05,063	+5,063
Other		... *See* sub head B-(1)	71,892	+71,892
(48)—Bambanwala Ravi Badian Link—				
New—				
O.	7,03,000	1,16,000	23,59,814	+22,43,814
R.	−5,87,000	*See* sub-head B-(1)		
Other		... *See* sub-head B-(1)	6,13,560	+6,13,560
B—(49)—Balloki Sulemanki Link—				
New		2,42,000 *See* sub-head A-(New)	21,15,123	+18,73,123
Other		... *See* sub-head B (1)	5,17,883	+5,17,883
B–(50)—Coastal Circle—				
New—				
O.	14,60,000	7,65,010	18,18,009	+10,52,999
C.	10			
R.	—6,95,000	*See* sub-head B-(1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other		...	4,05,243	+4,05,243
		See sub-head B-(1)		
C—Extraordinary Replacements—				
O.	2,05,000			
R.	23,500	2,28,500	65,972	−1,62,528
		See sub-head B (1)		
Other		...	5,09,782	+5,09,782
		See sub head B-(1)		
D—Survey and Investigation—				
O.	9,78,000			
R.	3,97,000	13,75,000	20,02,576	+6,27,576
		See sub-head B (1)		
Other—				
O.	9,50,000			
R.	−5,50,000	4,00,000	28,06,338	+24,06,330
		See sub-head B-(1)		
E—Tools and Plants Transferred by *prorata* from XVII Working Expenses—				
New		...	59,15,398	+59,15,398
		See note below Grant No. 9		
Other—				
O.	1,12,700			
R.	−15,700	97,000	40,124	−56,876
		See not below Grant No. 9		
F—Suspenses— other suspense Account—				
Debits—				
Other—				
O.	6,57,62,000			
R.	30,52,600	6,88,14,600	11,87,82,040	+4,99,67,440
		See sub-head B (1)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
Credit—			
O. −6,70,08,000 R. −52,23,600	−7,22,31,600	−15,31,90,807	−8,09,59,207
	See sub head B-(1)		
Credit			
A—(2)—Unproductive—			
H—Works—			
H—(2)—Paharpur Canal—			
New—			
O. 3,43,000 C. 10 R. 24,990	3,68,000	...	−3,68,000
	See sub-head B (1)		
H (3)—Kheshki Lift Irrigation Scheme—			
New—			
O. 7,30,000 S. −2,54,240	4,75,760	1,75,746	−3,00,014
	See sub-head B (1)		
H (8)—Lift Irrigation Scheme for Tangi Area—			
New	...	20,726	+20,726
	See sub head B (1)		
H (10)—Replacing two pumping set of lift Irrigation Scheme priabad—			
New	12,000	...	−12,000
	See sub-head B (1)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
H (12)—Pakli Plain flow Irrigation Scheme from Siran River—			
New— O. 44,000; R. −9,000	35,000	...	−35,000
	See sub-head B (1)		
H (13)—Pakli Plain flow Irrigation Scheme for Isheer Nullah—			
New	...	5,33,946	+5,33,946
	See sub head B (1)		
H (22)—Teri Toai Flood Irrigation Scheme in Kohat District—			
New	...	258	+258
	See sub-head B (1)		
Other	...	−258	−258
	See sub-head B (1)		
H-–(25)—Lift Irrigation Scheme from Kohat Toi for lands of Shadi Khel Village—			
New	...	9,686	+9,686
	See sub-head B (1)		
Other	...	−1,794	−1,794
	See sub-head B (1)		
H—(28)—Sinking 6 Nos Tube-wells in Harripur District Hazara—			
New	46,000	...	46,000
	See sub-head B (1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1		2	3	4
		Rs.	Rs.	Rs.
H–(30)—Lift Irrigation Scheme for Lands in Mayar Village on the right Bank of Bandia Drain—				
New—				
O.	31,000	9,100	2,68,884	+2,59,784
R.	—21,900			
		See sub-head B (1)		
H–(31)—Pakli Plain flow Irrigation Scheme from Siran River for higher lands of Pakli Plain, Hazara District—				
New—				
O.	42,000	29,000	19,682	—9,318
R.	—13,000			
		See sub-head B (1)		
H–(33)—Tubewells for land lying on left bank of Kabul River between Nowshera and Attock—				
New		...	15,129	+15,219
		See sub head B (1)		
H–(35)—Pehsawar Region—				
New—				
O.	26,79,000	24,51,000	20,53,439	—3,97,561
C.	10			
R.	—2,28,010			
		See sub-head B (1)		

Major head and sub-head			Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1			2	3	4
			Rs.	Rs.	Rs.
Other			4,40,000	1,95,412	−2,44,588
			See sub-head B (1)		
H—(36)—Mainwali Lift Irrigation Scheme—					
New			...	3,19,277	+3,19,277
			See sub-head B (1)		
H—(37)—Mianwali Riverian Area Tubewells Irrigation Scheme—					
New—					
	O.	3,80,000			
	R.	−3,00,000	80,000	...	−80,000
			See sub-head B (1)		
H—(38)—Daud Khel lift Irrigation Scheme—New			50,000	5,772	−44,228
			See sub-head B (1)		
H—(39)—Raising Chashma Barrage—					
New			15,00,000	11,33,45,000	+11,18,45,000
			Sec sub-head B (1)		
H—(40)—Kurram Agency—					
New—					
	O.	2,32,000			
	R.	—86,000	1,46,000	1,81,897	+35,897
			See sub-head B (1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1		2	3	4
		Rs.	Rs.	Rs.
H–(42)–Khyber Agency—				
New—				
O.	35,00,000	20,00,000	31,17,108	+11,17,108
R.	–15,00,000			
		See sub-head B (1)		
Other		...	60,612	+60,612
		See sub-head B (1)		
H–(43)—South Wazirstan—				
New—				
O.	35,52,000	5,47,000	...	–5,47,000
R.	1,95,000			
		See sub-head B-1		
H–(44)—North Wazirstan—				
New		3,20,000	5,72,729	+2,52,729
		See sub-head B (1)		
H–(45)—Chitral Agency—				
New—				
C.	2,40,000	2,40,000	...	–,2,40,000
		See sub-head B (1)		
H–(47)—Dir Agency—				
New		1,99,000	...	+1,99,000
		See sub head B (1)		
I–Extraodinary Replacements—				
New		...	3,22,848	+3,22,848
		See sub-head B (1)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
J—Survey and Investigation—			
J (1)—Peshawat Region—			
(Irrigation and Power Department—			
New—			
O. 4,48,000 R. −3,17,000	1,31,000	1,25,729	−5,271
	See sub head B (1)		
Other	...	1,255	+1,255
	See sub-head B (1)		
J (2)—Frontier Region—			
(Home Department)—			
New	1,39,000	15,875	−1,23,125
	See sub-head B (1)		
Other	...	4,26,760	+4,26,760
	See sub-head B (1)		
K—Tools and Plant—			
K(1)—Gross Charges—			
K(1)—Transferred by Prorata XVII-Working Expenses—			
New	...	736	+736
	See not helaw Grant No. 9		
L—Susepnse—			
Other Suspense accounts (Home Department)—			
Other—			
Debit	5,90,000	...	−5,90,000
	See sub-head B (1)		
Credits	−5,20,000	...	+5,20,020
	See sub-head B (1)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1	2	3	4
	Rs.	Rs.	Rs.
Irrigation and Power Department—			
New—			
Debit	... *See* sub-head B (1)	11,38,060	+11,38,060
Credit	... *See* sub-head B (1)	−2,74,060	−2,74,060
Other—			
Debit—			
O. 4,21,000 } R. 1,28,200 }	5,49,200 *See* sub-head B (1)	44,03,937	+38,54,337
Credit—			
O. —13,21,000 } R. —1,99,000 }	15,20,000 *See* sub-head B (1)	−44,88,094	—29,68,094
0-Project—			
0-(1)-Productive—			
0-1-Rasul Tubewell Project—			
0-1-(1)-Works— New	... *See* sub-head B (1)	—2,81,951	−2,81,951
Other	... *See* sub-head B (1)	53,967	+53,967
0-(1) (3·-Tools and Plant— New	... *See* sub-head B (1)	21,933	+21,933

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
O-1-(4) Suspense—			
O-1 (4) (2)-Other Suspense Account—			
New			
Debit	...	69,77,759	+69,77,759
	See sub-head B (1)		
Credit	...	1,02,20,712	—1,02,20,712
	See sub-head B (1)		
Other—			
Debit	...	38,29,709	+38,29,709
	See sub-head B (1)		
Credit	...	—55,66,774	—55,66,774
	See sub-head B (1)		
O-4-Shahpur Project—			
O-4 (1)-Works—			
New—			
O. 1,97,000			
R —1,93,000	4,000	...	—4,000
	See sub-head B (1)		
Other	...	1,842	+1,842
	See sub-head B (1)		
O-(4)-Extraordinary Replacement—			
New—			
R. 16,000	16,000	...	—16,000
	See sub-head B (1)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
0-4 (4)-Suspense—			
0-4 (4) (2)-Other Suspense Account—			
New—			
Debit	... *See* sub-head B (1)	14,457	+14,457
Credit	... *See* sub-head B (1)	−22,917	−22,917
Other—			
Debit	... *See* sub-head B (1)	41,476	+41,476
Credit	... *See* sub-head B (1)	−3,315	−3,315
0-5-Taunsa Barrage Project—			
0-5 (1)-Works—			
New	43,47,000 *See* sub-head B (1)	23,91,286	+19,55,286
Other	... *See* sub-head B (1)	23,91,268	−19,55,268
0-5 (3)-Tools and Plants—			
New	35,000 *See* sub-head B (1)	3,024	−31,976
Other	... *See* sub-head B (1)	1,625	+1,625

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
O-5 (4)-Suspense—			
O-5 (4) (2)-Other Suspense Accounts—			
New—			
Debit	31,56,800	28,47,276	−3,09,524
	See sub-head B (1)		
Credit	—29,81,800	—34,36,326	−4,54,526
	See sub-head B (1)		
Other—			
Debit	...	43,54,845	+43,54,845
	See sub-head B (1)		
Credit	...	−47,38,671	−47,38,671
	See sub-head B (1)		
O-7-Ghulam Mohammad Barrage—			
O-7 (1)-Works—			
New	...	11,959	+11,959
	See sub-head B (1)		
Other	...	15,10,199	+15,10,199
	See sub-head B (1)		
O-7 (3)-Tools and Plant—			
New	...	519	+519
	See sub-head B (1)		
O-7 (4)-Suspense—			
O-7 (4) (2)-Other Suspense Account—			
Other—			
Debit	...	51,20,806	+51,20,806
	See sub-head B (1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Credit		...	−89,69,163	−89,69,163
		See sub head B (1)		
0-13-Land and Water Development Board—				
0-13 (1)-Works—				
New		6,89,000	3,67,64,586	+3,60,75,586
		See sub head B (1)		
0-13 (3)-Tools and Plant—				
New		3,11,000	3,11,000	...
P-Projects—				
P-Unproductive—				
P-1-Thal Project—				
P-1 (1)-Works—				
New—				
O.	41,42,000	41,27,500	44,59,687	+3,32,187
R.	−15,000			
		See sub-head B (1)		
Other		...	40,371	+40,371
		See sub-head B (1)		
P.I. (2)—Extraordinary Replacement—				
New		12,500	...	−12,500
		See sub-head B (1)		
P—1—(3)—Tools and Plant—				
Other		...	98	+98
Survey and Investigation—		...	3,278	+3,278
		See sub-head B (1)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (-)
1	2	3	4
	Rs.	Rs.	Rs.
P—1—(4)—Suspense—			
P—1—(4)—2—Other Suspense Account—			
New—			
Debit	**10,00,000**	**78,82,400**	**+68,82,400**
	See sub head B (1)		
Credit	**−23,00,000**	**−1,19,53,206**	**−96,53,206**
	See sub-head B (1)		
Other—			
Debit	...	**910**	**+910**
	See sub head B (1)		
Credit	...	**−80,114**	**−80,114**
	See sub head B (1)		
P—2—Guddu Barrage (Head Works)—			
P—(1)(1) Works—			
New	...	**288**	**+288**
	See sub head B (1)		
Other	...	**1,21,34,653**	**+1,21,34,653**
	See sub head B (1)		
P—2 (1)(3)—Tools and Plant—			
New	...	**21,117**	**+21,117**
	See sub head B (1)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
P—2(4)—Suspense Account—			
Other—			
Debit	...	79,58,294	+79,58,294
	See sub head B (1)		
Credit	...	—20,06,293	—20,06,628
	See sub head B (1)		
P—2—Guddu Barrage Project—			
(Other than Head Works)—			
P—2(1)(1)—Works—			
P—2(2)(1)(ii)—Grant to the A.D.C.—			
O. 71,00,000 R. —18,00,000	53,00,000	43,45,750	—9,54,250
	See sub-head B (1)		
P—2(3)—Tools and Plant—			
P—2(3)(ii)—Grant to the A.D.C.—			
New	1,20,000	90,000	—30,000
	See sub head B (1)		
P—2(4)—Suspense—			
P—2(4)(2)—Other Suepsense Account—			
P—2(4)(ii)—Grant to A.D.C.—			
New—			
Debit	12,80,000	96,000	—11,84,000
	See sub-head B (1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
P—3—Warsak High level canal—				
P—3—(1)—Works—				
New—				
O.	7,08,000			
S.	1,57,000	8,65,100	9,85,958	+1,20,858
		See sub-head B (1)		
P—3—(2)—Extraordinary Replacement—				
New		60,000	52,336	—7,664
		See sub-head B (1)		
P—3—(3)—Tool sand Plants—				
New		...	—2,209	—2,209
		See sub-head B (1)		
P—3—(4)—Suspense—				
P—3—(4)—2—Other Suspenese Account—				
New—				
Debit—				
O.	1,50,000			
R.	−1,50,000	...	52,758	+52,758
		See sub-head B (1)		
Credit—				
R.	—7,100	—7,100	1,72,631	+1,65,531
		See sub-head B (1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
P–4—Kurram Garri Irrigation Scheme—				
P–4-(1)—Works—				
New—				
O.	20,36,400	18,30,400	14,90,075	−3,40,325
R.	−2,06,000			
		See sub-head B (1)		
Other		...	1,10,574	+1,10,574
		See sub-head B (1)		
P–4—(4)—Suspense—				
P–4—(4)—(2)—Other Suspense Account—				
New—				
O.	13,18,150	18,48,800	28,09,133	+9,60,333
R.	5,30,650			
		See sub-head B (1)		
Credit—				
O.	−13,49,550	−18,80,200	−26,55,635	−7,75,435
R.	−5,30,650			
		See sub-head B (1)		
Other— Debit		...	2,85,402	+2,85,402
		See sub-head B (1)		
Credit		...	−2,18,105	−2,18,105
		See sub-head B (1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
P—7—Pehur Flow Irrigation Scheme for Indus River—				
P—7—(1)—Works—				
New—				
O.	**1,82,000**			
R.	**—29,300**	**1,52,700**	**2,93,427**	**+40,727**
		See **sub-head B (1)**		
Other		...	17,801	+17,801
		See **sub head B (1)**		
P-7-(2)—Extraordinary Replacement—				
New—				
R.	**29,300**	**29,300**	...	**—29,300**
		See **sub-head B-(1)**		
P-9-9-Dera Ismail Khan Tubewell Scheme (60 Tubewells)—				
P-9 (1)-Works—				
New—				
O.	**—10,74,000**			
R.	**11,82,000**	**1,08,000**	...	**−1,08,000**
		See **sub-head B-(1)**		
P-11-Miani Spring Irrigation Scheme—				
P-11 (1)-Works—				
New		**70,000**	**...**	**−7,000**
		See **sub head B-(1)**		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess(+) Saving(−)
1		2	4	4
		Rs.	Rs.	Rs.
P-12-Increasing Capicity of Thal Canals etc—				
P-12 (1)-Works—				
New		2,20,000	56,928	−1,63,072
		See sub-head B-(1)		
P-14-Mona Reclamation Project—				
P-14 (1)-Works—				
New—				
O.	13,38,000	10,50,000	3,38,806	−7,11,194
R.	−2,88,000			
		See sub head B (1)		
Amount withheld for block Provision for unapproved Schemes—				
New—				
O.	66,71,000	...	...	...
R.	−66,71,000			
Surrenders of Withdrawals—within the Grant or Appropriation—				
New—				
R.	1,07,26,290	1,07,26,290	...	1,07,26,290
Other—				
R.	35,76,000	35,76,000	...	−35,76,000
		See sub-head B (1)		
Total— New		7,07,25,760	20,73,40,473	+13,66,14,713
Other		66,61,800	47,40,220	−19,21,580

The above Appropriation Account does not include the following recoveries which are adjusted in the accounts as reduction of expenditure :—

Nature of recovery	Estimated recovery	Actual recovery	More(+) Less(—)
1	2	3	4
	Rs.	Rs.	Rs.
68-Irrigation-Capital			
1. *Deduct*-Receipt and Recoveries on Capital Account—			
New	...	—8,32,864	—8,32,864
Other	4,57,500	40,03,124	+35,45,942
2. *Deduct*-Amount met from Foreign Aid-Deposit Account Canadin Counter-part-Account			
Other	80,00,000	...	—80,00,000
Mona Experimental Project—			
Deduct—Amount met from Foreign Aid.			
Other	4,00,000	...	—4,00,000
Total recoveries—			
New	...	—8,32,864	—8,32,864
Other	98,57,700	40,03,424	—48,54,076

NOTES

Administration of the Grant.—In the 'New' section, the excess of Rs. 13,66,14,713 worked out to 173.37 per cent of the final grant as against the saving of 54·12 per cent in the previous year. The surrender of Rs. 1,07,26,290 enhanced it to 245.57 per cent of the modified grant. In the "other" section, the saving of Rs. 19,21,580 worked out to 30.55 per cent of the final grant as against the excess of 14.41 per cent in the previous year. The surrender of Rs. 35,76,000 converted it into an excess of 45·62 per cent of the modified grant.

2. The following sub-heads represent cases of non-surrender of savings :—

New Expenditure :—B(1), B(2), B(4), B(5), B(7), B(8), B(9), B(10), B(11), B(17), B(29), B(34), B(36), B(37), B(38), B(40), B(43), C, H, (2), H (3), H (10), H (12), H (28), H(32), H (35), H (37), H (38), H (39), H(43), H(47), J(1), J(2), O(4), (2), O (5)(1), O (5)(3), P(2), P—2(2)(1)(ii), P—2(3), P—4(1), P—9(1), P—11(1), P—12(1) and P, 14(1).

Other Expenditure :— B(6), B(8), B(31), B(25), and H(35).

3. The under mentioned sub-heads indicate instances of uncovered excesses :—

New Expenditure :— B(3), B(9), B(13), B(15), B(18), B(33), B(39), B(46), B (47), B(48), B(49), B(50), D.E.H. (13), H(25), H(30), H(33), H(36), H(40), H(42), H(44), I, K, (1), O)7)(1), O(13)(1), P—1(1), P—2(1)(3), P—3(1), and P—7(1).

Other Expenditure :— B(1), B(2), B(3), B(5), B(7). B(9), B(10), B(11), B(13), B(18), B(19), B(20), B(34), B(35), B(36), B 37), B(38), B(39), B(40), B(46), B(47), B(48), B(49), B(50), C, D. H(42) K(1), O(1) (1), O(4) (1 , O(5) (1), O(7) (1), P—1 P—2(1)(1) P—4(1), and R—7(1).

4. In view of ultimate savings, the additional provision obtained under the sub-heads indicated below either through, Re-appropriation, Contingency Items or Supplementary were partly or wholly unnecessary :—

New Expenditure :— B(1), B(11)(20), B(37), C, H(2), H(35), B(43), B(45), O—4(2), and P—7(2).

5. The following sub-heads show cases of injudicious surrenders causing excess over allotement :—

New Expenditure :— B(13), B(18), B(33), B(48), B(50), B(40), B(42), and B(7)(1).

Other Expenditure :— B(40).

6. The acceptance of the figures of actual expenditure is awaited from the Department.

7. *Suspense* :—The minor head "Suspense" as its name indicates is not a final head of account. It accommodates temporarily transactions concerning which some further information is required to bring them to account under the proper final head of account. Further operation, (a payment or adjustment of value) is necesary before the whole transaction is complted. For instance in the case of stores purchased on credit, their value has to be charged at once to the work for which they are procured and this necessitates an account head to receive the credit. Hence the need for operating the head "Suspense" which is cleared when the payment is made.

In practice, "Suspense" presents an opening balance debits and credits during the year and the closing balance. The head is divided into six sub-heads viz :—

(i) Stock.

(ii) Purchases.

(iii) Miscellaneous Public Works Advances.

(iv) Workshop Stores.

(v) London Stores.

(vi) Foreign Aid Suspense.

A brief description of each of these heads is given below :—

(*i*) *Stock* :—This head is debited with expenditure on the acquisition of stock material and on the manufacture operation and is credited with the value of material issued to work, sold, transferred or otherwise disposed of. This sub-head, therefore, must always show a debit balance representing the book value of the material in stock plus the unadjusted charges of stores received but not paid for.

(*ii*) *Purchase*:—When stores are purchased in Pakistan or are transferred from another division or department but are not paid for or adjusted in the same month their value is debited either to stock or direct to work concerned as the case may be and credited to "Purchases". When payment is made or value is adjusted in transfer, the head "Purchases" is debited. The balance under this head represents the value of stores received but not paid for.

(*ii*) *Miscellaneous Pulic Works Advances* :—The debit under this head relates to sale on credit, expenditure incurred on deposit works in excess of deposit received, losses, retrenchment, errors, etc., and other items. The head has, therefore, always a debit balance representing recoverable amount.

(*iv*) *Workshop Suspense* :—All direct outlay on the Jobs executed in a Government Workshop or in its other operations is passed through the "Suspense". Under it a separate account is kept for each job or operation which are debited to direct ex-charges and also the suitable portion of charges of general nature and thus the balance under it shows the total recoverable cost of each job or operation. This head is cleared by debit against the deposit received or against the service or other head concerned and by a credit to the account of the job.

(*v*) *London Stores* :—Stores are generally received from England in advance of debit in the account current between England and Pakistan. As soon as they arrive, their value is credited to this head and debited either to "Stock" or to the accounts of the work concerned. When the debit is advised by the Accounts Officer, this head is debited and the remittance head concerned is credited. A reverse operation takes place if the debit is advised before the arrival of the stores. A debit balance thus represents, payment made for the stores which have not yet been received and a credit balance, the value of stores received but not paid for.

(*vi*) *Foreign Aid Suspense* :—The object for this account is to see (i) that the equipment and machinery received from the foreign countries is brought on the account of the work or stock immediately on receipt without waiting for the debit and (ii) that when the advice of debit preceeds the equipment and machinery, the receipt of the latter is watched propely, when the machinery and equipment actually reaches the Public Works Division, its cost is debited to the works concerned or stock by credit to Foreign Aid Suspense. When the debit for the cost of the machinery is recceived from the Audit Office viz ; the office of the Director, Audit and Accounts Works, the head "Foreign Aid Suspense, is debited by per contra credit to the head Public Works Remittances.

The statement given below shows comparison of expenditure with budget provision under various major heads and schemes of the Irrigation Department :—

Head of Account	Budget Grant	Expenditure
	Rs.	Rs.
XVII—A—(1)—Irrigation Works (Productive)	5,00,000	—20,73,371
18—A—(1)—Irrigation Works	—10,000	—90,109
18—A—(2)—Miscellaneous Expenditure—	—99,720	—88,958
18—B—(1)—Navigation Embankmet etc.	50,000	...
68—A—(1)—Productive—		
Upper Canals—		
Other—	—34,17,000	—34,55,483
Rasul Tubewell—		
New	...	—32,42,953
Other	...	—17,37,065
Shapur Project—		
New	...	—8,460
Other	...	—38,161
Taunsa Barrage Project—		
New	1,75,000	—5,89,050
Other	...	—5,83,826
Ghulam Mohammad Barrage—		
Other	...	—38,48,357
68—A—(2)—Un-productive—		
Peshawar Region—		
(Irrigation and Power Department)—		
New	...	8,64,000
Other	—9,70,800	—84,157

Head of Account	Budget Grant	Expenditure
	Rs.	Rs.
Thal Project—		
New	—13,00,000	—40,70-806
Other	...	—79,204
Guddu Barrage Project (Head Works)		
Other	...	59,51,666
Guddu Barrage Project (Other than Head Works)		
New	12,80,000	96,000
Warsak High Level Canal—		
New	—7,100	—1,19,873
Kurram Ghari Irrigation Scheme—		
New	—31,400	1,53,498
Other	...	67,297

The following tables shows opening balance, debits, credits and closing balances under the various sub-heads of minor head "Suspense" for the year 1969-70 :—

Head of Account	Opening balance	Debit	Credit	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
XVII-A (1)-Irrigation (Productive)—				
Stock	8,86,279	...	...	8,86,279
Purchases	—1,95,580	...	...	—1,95,580
Miscellaneous Public Works Advances	32,00,384	...	...	32,00,384
Workshop Suspense	...	...	...	...
London Stores	—18,853	...	...	—18,853
Other Suspense Account (Land and Water Development Board)	5,00,000	20,73,371	...	25,73,371
Total	43,72,230	20,73,371	...	64,45,601

Head of Account	Opening Balance	Debit	Credit	Closing Balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
VII-A (2)-Irrigation (Unproductive)—				
Stock	...	...	...	...
Purchases	62,699	...	...	62,699
Miscellaneous Public Works Advances	– 62,699	...	...	– 62,699
Total	...	...	...	...
18-A (1)-Irrigation Works—				
Stock	7,33,835	4,36,779	3,98,222	7,72,392
Purchases	36,801	79,400	75,810	39,391
Miscellaneous Public Works Advances	3,20,073	72,302	2,03,558	1,88,817
Workshop Suspense	301	...	...	301
London Stores	– 642	...	...	642
Total	10,90,368	5,88,841	6,78,590	10,00,259
18-A (2)-Miscellaneous Expenditure—				
Stock	71,38,575	2,99,607	3,30,026	71,08,156
Purchases	– 32,83,039	2,04,628	2,08,355	– 32,87,766
Miscellaneous Public Works Advances	5,74,32,477	72,015	1,26,827	5,73,77,665
Workshop Suspense	– 5,66,362	...	...	– 5,66,362
London Stores	6,242	...	...	6,242
Total	6,07,27,893	5,76,250	6,65,208	6,06,38,935

Head of Account	Opening balance	Debit	Credit	Closing balance
1	2	3	4	5
		Rs.	Rs.	Rs.
18-8 (1)-Navigation etc—				
Stock	8,06,365	1,34,997	1,34,905	8,06,457
Purchases	—6,06,124	69,318	17,199	—5,54,005
Miscellaneous Public Works Advances	35,85,260	1,11,661	77,362	36,19,559
London Stores	—21,914	...	...	—21,914
Other Suspense Account (Grant to A.D.C.)	—1,70,000	—58,500	...	—2,28,500
Total	35,93,587	2,57,476	2,29,466	36,21,597
18-B (2)-Miscellaneous Expenditure—				
Stock	79,277	...	...	97,277
Purchases	—51,552	...	...	—51,552
Miscellaneous Public Works Advances	3,92,506	...	...	3,92,506
Total	4,20,231	...	...	4,20,231
68-A (1)-Productive (New)—				
Stock	21,13,940	51,62,070	39,00,129	33,75,881
Purchases	29,29,230	15,54,601	8,36,902	36,46,929
Miscellaneous Public Works Advances	47,52,571	31,22,821	89,42,924	—10,67,523
Other Suspense Account (Grant to A.D.C.)	3,60,000	...	...	3,60,000
Total	1,01,55,741	98,39,492	1,36,79,995	63,15,278

Head of Account	Opening balance	Debit	Credit	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
68-A (1)-Productive (Other)—				
Stock	7,71,89,994	2,84,29,646	2,93,20,254	7,62,99,386
Purchases	—6,08,52,279	4,77,15,882	1,09,08,175	—2,40,44,572
Miscellaneous Public Works Advances	23,75,07,415	4,86,66,546	11,79,29,755	16,82,44,205
Workshop Suspense	1,24,70,062	70,70,087	1,43,10,546	52,29,603
London Stores	—36,14,114	...	...	—36,14,114
Other Suspense Account (Grant to A.D.C.)	—1,08,211	...	...	—1,08,211
Total	26,25,92,867	13,18,82,160	17,24,68,730	22,20,06,297
68-A (2)-Un-productive (New)—				
Stock	—60,794	14,34,197	18,33,445	—4,60,042
Purchases	7,59,222	16,02,084	9,77,075	13,84,231
Miscellaneous Public Works Advances	22,03,302	79,82,070	1,22,45,012	—20,59,640
London Stores	2,54,330	...	...	2,54,330
Other Suspense Account (Grant to A.D.C.)	16,00,000	9,60,000	...	25,60,000
Total	47,56,060	1,19,78,351	1,50,55,532	16,78,879
68-A (2)-Un-productive (Other)—				
Stock.	3,02,76,052	47,43,777	28,56,202	3,21,63,627
Purchases	—4,13,06,473	52,15,076	9,46,463	—3,70,37,860
Miscellaneous Public Works Advances	7,10,57,416	26,89,690	29,86,972	7,07,60,134
Workshop Suspense	—4,50,261	...	...	—4,50,261
London Stores	— 1,24,28,367	...	3,304	—1,24,31,671
Total	4,71,48,367	1,26,48,543	67,92,941	5,30,03,969

8. Store Accounts of Irrigation Department of West Pakistan for the year 1969-70.

Sanctioned Reserve Limit	...	...	...	6,61,59,732
Opening Balance on 1st, July, 1969	...	...	...	11,91,63,523
Value Received	...	...	...	4,06,41,073
Total	...	...	...	15,98,04,596
Value utilized or otherwise disposed of	...	...	...	3,87.73,183
Closing Balance on 30th June, 1970	...	...	...	12,10,31,413

Result of Stock verification and revalution.—The Store Accounts and certificates of count of stock in hand for the year ending 30th June, 1970 have not been received from a number of Divisions. Consequently, it can not be certified that closing balance as detailed above represents the actual value of stock material. In the absence of count and verification of stock material, it cannot be stated whether there was :—

(i) any excess found on stock and profit on revaluation ;

(ii) any loss on revalution due to fall in market rates ;

(iii) any loss due to negligence of the Departmental Officer ;

(iv) any store surplus to the requirements of Department.

The above information is also not available in respect of material lying as sites of works as the Store Accounts have not been furnished.

Note.—The information regarding Reserve Stock Limit was not received from a number of Divisions.

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
70-Capital Outly on Improvement of Public Health—			
A—Urban Water Supply and Drainage Scheme—			
A—(i)—Hyderabad Scheme—			
A—(1)—(i)—Works and Acquisition—			
A—(1)—(1)—(ii)—Water Supply—			
New— O. 28,00,000; S. −17,00,000	11,00,000	2,73,493	−8,26,507
	Explanation not furnished by the Department.		
A—(1)—(2)—Tools and Plant—			
A—(1)-(2)—(i)—Prorata share transfered from 39—Public Health—			
New	2,11,000	21,110	−1,89,890
	See note below Grant No. 21		
Other	16,000	...	−16,000
	See note below Grant No. 21		
A—(2)—Basic Survey for Urban Water Supply Scheme—			
A—(-)—(1)—Works and Acquisition—			
A—(2)—(1)—(i)—Preliminary—			
New	9,00,000	...	−9,00,000
	See sub-head A (1)(1)(ii)		
A—(2)—(1)—(ii)—Water Supply—	...	20,96,086	+20,96,086
	See sub-head A (1) (1) (ii)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
A—(2)—(2)—Tools and Plant—			
A—(2)—(i)—*Prorata* transferred from 39—Public Health—			
New	68,000	1,46,899	+78,899
	See note below Grant No. 21		
Other	5,000	...	−5,000
	See note below Grant No. 21		
A—(4)—Other Urban Water Supply Scheme—			
A—(i)—Works and Acquisition—			
A—(i)—(ii)—Water Supply—			
New—			
O. 1,18,000 C. 7,03,000 R. 2,00,000	10,21,000	2,68,845	−7,52,155
	See sub-head A(i) (i) (ii)		
A—(4)—(2)—Tools and Plant—			
A—(2)—(i)—Prorate share transferred from 39-Public Health—			
New	9,000	20,394	+11,394
	See note below Grant No. 21		
Other	600	...	−600
	See note below Grant No. 21		
A—(5)—Faisalabad Scheme—			
A—(5)—(i)—(ii)—Water Supply—			
New	...	1,81,453	+1,81,453
	See sub-head A(i) (i)(ii)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
A–(5)–(2)–Tools and Plant—				
A–(5)–(2)–(i)—Prorate share transferred from 39-Public Health—				
New		...	14,022	+14,022
		See note below Grant No. 21		
A–(6)–Mirpur Khas Scheme—				
A–(6)–(1)–(ii) Water Supply—				
New—				
O.	4,85,000	6,85,000	6,81,344	−3,656
R.	2,00,000			
A–(6)–(2)–Tools and Plant—				
A–(6)–(3)–(i)—Prorata share transferred from 39-Public Health—				
New		37,000	52,274	+15,284
		See note below Grant No. 21		
Other		3,000	...	−3,000
		See note below Grant No. 21		
A-(7)–Multan Scheme—				
A–(7)–(i)–(ii)—Water Supply—				
New—				
O.	12,00,100	6,00,000	11,00,197	+5,00,179
R.	−6,00,000			
		See note below Grant No. 21		
A–(7)–(2)–Tools and Plant—				
A–(7)–(2)–(i)—Prorata share transferred from 39-Public Health—				
New		91,000	84,915	−6,085
		See note below Grant No. 21		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1		2	3	4
		Rs.	Rs.	Rs.
Other		7,000	...	+7,000
		See note below Grant No. 21		
A—(8)—Sukkar Scheme—				
A—(8)—(i)—(ii)—Water Supply—				
New		...	12,67,915	—12,67,915
		See note below Grant No. 21		
A—(8)—(i)—(iii) Drainage—				
New—				
O.	10,00,000			
R.	—4,00,000	6,00,000	...	—6,00,000
		See note below Grant No. 21		
A—(8)—(2)—Tools and Plant—				
A—(8)—(2)—(i)—*Prorata* share transferred from 39-Public Health—				
New		75,000	97,861	—22,861
		See note below Grant No. 21		
Other		60,000	...	—6,000
		See note below Grant No. 21		
A—(9)—Gujraranwala Scheme—				
A—(9)—(i)—(ii)—Water Supply—				
New—				
O.	38,00,000			
R.	—13,00,000	25,00,000	38,33,297	+13,33,297
		See sub-head A (1)(1)(ii)		
A—(9)—(i)—(iii)—Drainge—				
New		12,51,000	...	—12,51,000
		See sub-head A (1)(1)(ii)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
A-(9) (2) Tools and Plant—			
A (9) (2) (i)-*Prorata* share transferred from 39-Public Health—			
New	3,81,000	2,95,863	−85,137
	See note below Grant No. 21		
Other	28,400	...	−28,400
	See note below Grant No. 21		
A-(10)-Sargodha Scheme—			
A-(10) (1) (ii)-Water Supply—			
New	2,00,000	14,01,690	+12,01,690
	See sub-head A (1) (1) (ii)		
A-(10) (1) (iii)-Drainage—			
New	12,00,000	...	−12,00,000
	See sub-head A (1) (1) (ii)		
A-(10) (2)-Tools and Plant—			
A-(10) (2) (i)-Prorata share transferred from 39-Public Health—			
New	1,06,000	1,08,186	+2,186
	See note below Grant No. 21		
Other	8,000	...	−8,000
	See note below Grant No. 21		
A-(11)-Jacababad Scheme—			
A-(11) (1) (ii)-Water Supply—			
New— O. 5,00,000; R. 2,50,000	7,50,000	30,979	−7,19,021
	See sub-head A (1) (1) (ii)		

Major head and sub-head			Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1			2	3	4
			Rs.	Rs.	Rs.
A-(11) (2)-Tools and Plant—					
A-(11) (2) (i)-*Prorata* Share transferred from 39-Public Health—					
New			38,000	2,391	−35,609
			See note below Grant No. 21		
Other			3,000	...	—3,000
			See note below Grant No. 21		
A-(12)-Sheikhupura Scheme—					
A-(12) (1) (ii)-Water Supply—					
New—					
O.	2,92,000	}	6,69,000	6,66,150	—2,850
R.	3,77,000				
A (12) (2)-Tools and Plant--					
A (12) (2) (i)-Prorata share transferred from 39-Public Health—					
New			22,000	51,415	+29,415
			See note below Grant No. 21		
Other			1,500	...	−1,500
			See note below Grant No. 21		
A-(13)-Nawabshah Scheme—					
A-(13) (1) (ii)-Water Supply—					
New—					
O.	10,14,000	}	11,64,000	11,65,123	+1,123
R.	1,50,000				

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
A-(13) (2)-Tools and Plant—			
A-(13) (2) (i)-*Prorata* share transferred from 39-Public Health—			
New	76,000	89,927	+13,927
A-(14)-Thatta Scheme—			
A-(14) (1) (ii)-Water Supply—			
New— O. 6,00,000; R. —1,00,000	5,00,000	5,00,220	+220
A-(14) (2)-Tools and Plant—			
A-(14) (2) (i)-*Prorata* share transferred from 39-Public Health—			
New	45,000	38,607	−6,393
	See note below Grant No. 21		
Other	4,000	...	−4,000
	See note below Grant No. 21		
A-(15)-Rawalpindi Scheme—			
A-(15) (1)-Works and Acquisition—			
A-(15) (1) (ii)-Water Supply—			
New— O. 30,00,000; S. —10,30,000	19,70,000	19,70,332	+332
A-(15) (2)-Tools and Plant—			
A-(15) (2) (i)-*Prorata* share transferred from 39-Public Health—			
New	2,27,000	1,52,074	−74,926
	See note below Grant No. 21		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1	2	3	4
	Rs.	Rs.	Rs.
Other	17,000	...	—17,400
	See note below Grant No. 21		
A-(17)-Mian Mir Storm Water Channel—			
A-(17) (1) (ii)-Water Supply—			
New	...	92,464	+92,464
	See sub-head A (1) (1) (ii)		
A-(17) (2)-Tools and Plant—			
A-(1) (2) (i)-*Prorata* share transferred from 39-Public Health—			
New	...	7,136	+7,136
	See note below Grant No. 21		
A-(18)-Peshawar Scheme—			
A-(18) (1) (ii)-Water Supply—			
New	...	11,17,876	+11,17,876
	See sub-head A (1) (1) (ii)		
A-(18) (1) (iii)-Drainage—			
New— O. 20,00,000; R. —10,00,000	10,00,000	...	—10,00,000
	See sub head A (1) (1) (ii)		
A (18) (2)-Tools and Plant			
A (18) (1) (i)-*Prorata* share transferred from 39-Public Health—			
New	1,51,000	86,221	—64,719
	See note below Grant No. 21		
Other	11,000	...	—11,000
	See note below Grant No. 21		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
A-(19) Bahawalpur Scheme—			
A-(19) (1) (ii)-Water Supply—			
New	...	1,63,920	+1,63,920
	See sub-head A-(1) (1) (ii)		
A-(19) (2)-Tools and Plant			
A-(19) (1) (i)-*Prorata* share transferred from 39-Public Health—			
New	...	12,650	+12,560
	See note below Grant No. 21		
A-(20)-D.I. Khan Scheme—			
A-(20) (1) (ii) Water Supply—			
New	...	1,21,489	+1,21,489
	See sub-head A (1) (1) (ii)		
A (20)-Tools and Plant—			
A (20) (2) (i)-*Prorata* share transfered from 39.Public Health—			
New	...	9,375	+9,375
	See note below Grant No. 21		
A (21)-Dera Ghazi Khan Scheme—			
A (21) (1) (ii) Water Supply—			
New	...	92,001	+92,001
	See sub-head A (1) (1) (ii)		
A (21) (2)-Tools and Plant			
A (21) (2) (i)-*Prorata* share transferred from 39-Pubic Health—			
New	...	6,899	+6,899
	See note below Grant No. 21		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1	2	3	4
	Rs.	Rs.	Rs.
A (22)-Chistian Scheme—			
A (22) (1) (ii)-Water Supply—			
New	...	820	+820
	See sub-head A-(1) (1) (ii)		
A (22) (2)-Tools and Plant—			
A (22) (2) (i)-*Prorata* share transferred from 39-Public Health—			
New	...	207	+207
	See note below Grant No. 21		
A (23)-Khairpur Scheme—			
A (23) (1) (ii)-Water Supply—			
New— O. 4,50,000 R. —4,00,000	50,000	7,627	—42,733
	See sub-head A-(1) (1)(ii)		
A (23) (2)-Tools-and Plant			
A (23) (2) (i)-*Prorata* share transferred from 39-Public Health—			
New	34,000	559	—33,441
	See not below Grant No. 21		
Other	2,000	...	—2,000
	See not below Grant No. 21		
A-(24)-Bahawalnagar Scheme			
A-(24) (1) (ii)-Water Supply			
New	...	37,386	+37.386
	See sub-head A (1) (1) (ii)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1	2	3	4
	Rs.	Rs.	Rs.
A-(24) (2)-Tools and Plant—			
A-(24) (2) (i)-*Prorata* share transferred from 30-Public Health—			
New	...	2,824	+2,824
	See note below Grant No. 21		
A-(25)-Sadiqabad Scheme—			
A-(25) (1) (ii)-Water Supply—	...	7,99,890	+7,99,890
	See sub-head A (1) (1) (ii)		
A-(26) Sialkot Scheme			
A (26) (1) (ii)-Water Supply—			
New—			
O. 2,97,000 / S. 5,00,000	79,97,000	...	– 7,97,000
	See sub-head A-(1) (1) (ii)		
A (26) (2)-Tools and Plant—			
A (26) (2) (i)-Prorate share transterred from 39-Public Health—			
New	22,000	...	—22,000
	See note be low Grant No. 21		
Other	22,000	...	—22,000
	See note below Grant No. 21		
A (27)-Quetta Scheme—			
A (27) (1) (i)-Preliminary—			
O. 8,50,000 / R. —5,00,000	—3,50,000	...	—3,50,000
	See sub-head A (1) (1) (ii)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
A (27) (1) (ii) Water Supply			
New	...	72,711,	+72,711
	See sub-head A (1) (1) (ii)		
Other—			
O. 16,00,000 R. 5,00,000	21,00,000	4,82,635	—16,17,365
	See sub-head A (1) (1) (ii)		
A (27) (2)-Tools and plant—			
A (27) (2) (i)-*Prorata* share transferred from 39-Public Health—			
New	1,85,000	5,612	—1,79,388
	See note below Grant No. 21		
Other	14,000	9,138	—4,862
	See note below Grant No. 21		
B-Rural Water supply and Drainage Scheme—			
B-(1)-Other Schemes—			
B (1)—(1)—(ii)—Water Supply—			
New—			
O. 10,87,000 S. 57,980 C. 7,07,820 R. —66,000	17,86,800	35,41,668	+17,54,868
	See sub-head A (1) (1) (ii)		
Other	...	5,96,402	+5,96,402
	See sub head A (1) (1) (ii)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1	2	3	4
	Rs.	Rs.	Rs.
B(1)(2)—Tools and Plant—			
B(1)(2)(i)—*Prorata* share transferred from 39-Public Health—			
New	82,000	5,74,328	+1,92,328
	See note below Grant No. 21		
Other	6,000	25,616	+19,616
	See note below Grant No. 21		
Surrenders or Withdrawals within the Grant or Appropriation—			
New—			
R. 49,19,000	49,19,000	...	–49,19,000
	Due to non-receipt of the revised Administrative approval.		
Total—			
New	2,55,29,700	2,31,28,170	–24,01,530
Other	25,90,000	11,13,791	–14,76,209

The above Appropriation Account does not include the following recoveries which are adjusted in the accounts as reduction of expenditure :—

Nature of recovery	Estimated recovery	Actual recovery	More (+) Less (–)
1	2	3	4
	Rs.	Rs.	Rs.
4—*Deduct*-Receipts and Recoveries on Capital Accounts—			
New	92,28,500	1,61,09,182	+68,80,682
	Explanation not furnished by the Department.		
Total recoveries			
New	92,28,500	1,61,09,182	+68,80,682

NOTES

Administration of the Grant.—In the "New" section the saving of Rs. 24,01,530 worked out to 9.38 per cent of the final grant as compared with 31.96 per cent in the previous year. The surrender of Rs. 49,19,000 coverted it into an excess of 12.25 per cent of the modified grant. In the "Other" section, the saving of Rs. 14,76,209 worked out to 57 per cent of the final grant as against the excess of 560.2I per cent in the previous year.

2. The under mentioned sub-heads represent instances of non-surrender of savings :—

New Expenditure :—A (1) (1) (iii), A (1) (ii), A (4) (1) (ii), A (7) (2), A (8) (1) (ii), A (9) (1) (ii), A (9) (2), A (10) (1) (iii), A (11) (1) (ii), A (11) (2), A (14) (2) A (15) (2), A (18) (1) (iii), A (18) (2), A (23) (1) (ii), A (23) (2), A (26) (1) (ii), A (26), (2), and A (27) (2).

Other Expenditure :—A (1) (ii), A (2) (2), A (6) (2), A (7) (2), A (8) (2), A (9) (2), A (10) (2), A (11) (2), A (13) (2), A (14) (2), A (15) (2), A (18) (2), A (23) (2) A (26) (2), A (27) (1) (i), A (27) (1) (ii), and A (27) (2).

3. The following sub-heads show cases of uncovered excess :—

New Expenditure.—A (2) (1) (ii), A (2) (2), A (4) (2), A (5) (1) (11), A (5) (2), A (6) (2), A (7) (1) (ii), A (8) (1) (ii), A (8) (2), A (9) (1) (ii), A (10) (1) (ii), A (12), (2), A (13) (2), A (17) (1) (ii), A (17) (2). A (18) (1) (ii), A (19) (1) (iii) A (19) (2) A (20) (1) (ii), A (22) (2), A (21) (1) (ii), A (21) (2), A (24) (1) (ii), A (24) (2), A (25) (1) (ii), A (25) (2), A (27) (1) (ii), B (1) (i) (ii), and B (1) (2).

4. In view of the surrenders and ultimate savings under the following Sub-heads, the additional provision obtained through Contingency Item or Re-appropriation was wholly or partly un-necessary :—

New Expenditure :—A (4) (1) (ii), A (11) (i) (ii), and A (26) (1) (ii).

Other Expenditure :—A (27) (1) (ii).

5. The acceptance of the figures of actual expenditure is awaited from the Department.

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
71—Capital Outlay on Schemes of Agricultural Improvement and Research—			
C—Equipment of Appratus for Research Section etc—			
C—1—Expansion of Agricultural Research in different zones of			
C—1—(3)—Tools and Plant—			
West Pakistan—			
Other	...	9,330	−9,330
	Explanation not furnished by the Department.		
C—3—Expansion and Strengthening of Research section in Peshawar Region—			
Tools and Plant—			
New—			
C. 93,000	93,000	...	−93,000
	See sub-head C-1 (3)		
C—3(1)—Works and Acquisition—			
New—			
C. 3,75,330	3,75,330	3,75,324	−6
C—3(3)—Tools and Plant—			
New	...	24,290	+24,290
	See sub-head C-1 (3)		
Other	...	3,51,187	+3,51,187
	See sub head C-1 (3)		
C—5—(3)—Tools and Plant—			
Other	...	70,747	+70,747
	See sub-head C-1 (3)		

Major head and sub head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
D—Purchase of Machinery for Agricultural Workshop—				
D—1—Development of Agricultural Mechanization in West Pakistan—				
D—1(3)—Tools and Plant—				
New—				
O.	43,62,000	43,62,000	4,56,32,147	+4,12,70,147
		See sub-head C-1 (3)		
Other		...	6,99,343	+6,99,343
		See sub-head C-1 (3)		
D—2—Drilling Capacity in West Pakistan—				
D—2(3)—Tools and Plant—				
New—				
O.	15,00,000	...	...	...
S.	−15,00,000			
E—Purchase of Cotton and Other Improved Seed—				
E—1—Works and Acquisition—				
New		...	2,46,043	+2,46,043
		See sub-head C-1 (3)		
Other		...	1,442	+1,442
		See sub-head C-1 (3)		
F—Purchase of Fertilizers—				
F—1—Works and Acquisition—				
New—				
R.	2,03,78,290	2,03,78,290	...	+2,03,78,290
		See sub-head C-1 (3)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
H—Other Agricultural Schemes—				
H—5(3)—Tools and Plants—				
New		...	1	+1
Other—				
O.	13,00,000	10,00,000	26,29,850	+16,29,850
R.	−3,00,000			
		See sub-head C-1 (3)		
H—6(1)—Works and Acquisition—				
New—				
O.	2,50,000 50,000	3,06,900	2,06,817	−1,00, 083
R.	6,900			
		See sub-head C-1 (3)		
H—6(3)—Tools and Plant—				
New—				
S.	5,00,000	5,00,000	7,47,025	+2,47,025
		See sub-head C-1 (3)		
H—9—(3)—Tools and Plant—				
New		8,000	8,018	+18
H—11(3)—Tools and Plant—				
New—				
O.	1,72,300	...	...	...
R.	−1,72,300			

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	42,00,000	32,00,000	23,65,106	−8,34,894
R.	−10,00,000			
		See sub-head C-1 (3)		
H—21(3)—Tools and Plant—				
Other		1,35,000	1,46,433	+11,433
		See sub-head C-1 (3)		
H—23(2(—Tools and Plant—				
New		...	84,805	+84,805
		See sub-head C-1 (3)		
H—24(3)—Tools and Plant—				
New—				
O.	2,70,000	...	...	...
R.	−2,70,000			
H—29—Production of Artfical Potato Seed—				
H—29(23)—Tools and Plant—				
New—				
O.	60,000	1,06,500	...	−1,06,500
R.	46,500			
		See sub head C-1 (3)		
H—35—Strenthening of Agricultural Extension and Training of Farms—				
H—35—(3)—Tools and Plant—				
Other—				
O.	1,00,000	...	...	...
R.	−1,00,000			

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
H-36—(3)—Tools and Plant—				
New—				
O.	19,50,000	20,35,000	20,31,000	—4,000
C.	85,000			
H—37—Development of Agriculture in Scarp-II-A—				
H—37—(3)—Tools and Plant—				
New—				
O.	39,000	49,500	47,216	—2,284
C.	46,500			
R.	−36,000			
Other		...	54	+54
		See sub head C-1 (3)		
H—38—Works and Acquisition—				
New—				
C.	50,000	50,000	50,000	...
Surrenders or Withdrawals within the Grant or Appropriation—				
New—				
R.	19,78,300	19,78,300	...	−19,78,300
		See sub-head C-1 (3)		
Other				
R.	14,00,000	14,00,000	...	−14,00,000
		See sub-head C-1 (3)		
Total—				
New		3,02,42,820	4,94,52,686	+1,92,09,866
Other		57,35,000	62,73,492	+5,38,492

The above Appropriation Account does not include the following recoveries which are adjusted in the accounts as reduction of expenditure :—

Nature of recovery	Estimated recovery	Actual recovery	More (+) Less (−)
1	2	3	4
	Rs.	Rs.	Rs.
Major head 71—Capital Outlay on Schemes of Agricultural Improvement and Research—			
Deduct-Receipt and Recoveries on Capital Accounts—			
D—1—Development of Agricultural Mechanization in West Pakistan—			
Other	...	88,173	+88,173
	Explanation not furnished by the Department.		
E—5—Purrhase of Cotton and other Improved Seeds—			
Other	2,00,000	4,16,942	+2,16,942
	See sub-head D-1		
F—5—Purchase of Fertilizer—			
New	...	1,05,696	+1,05,696
	See sub-head D-1		
Other	2,00,000	87,443	−1,12,557
	See sub-head D-1		
H—26—(5)—Import of mining pipes for tubewell installation—			
Other	13,26,900	...	—13,26,900
	See sub head D-1		
Total recoveries —			
New	...	—1,05,696	−1,05,696
Other	17,26,900	5,92,558	−11,34,342

NOTES

Administration of the Grant—In the "New" section, the excess of Rs. 1,92,09,866 worked out to 63.81 per cent of the final grant as against the saving of 3.41 per cent in the previous year. The surrender of Rs. 19,78,300 enhanced it to 75·63 per cent of the modified grant. In "Other" section, the excess of Rs. 5,38,492 worked out to 7·85 per cent of the final grant as against the saving 75·74 per cent in the previous year. The surrender of Rs. 14,00,000 enchanced it to 43·68 per cent of the modified grant.

2. The figures of actual expenditure were not confirmed by the Department.

3. *Consolidated Profit and Loss Accounts of* Seed *Operation.*—The accounts for the year 1955-56 to 1969-70 were not furnished by the Department for inclusion in the compilation.

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
72-Capital Outlay on Industrial Development—			
A-Investment in the project of West Pakistan Industrial Development Corporation—			
Other	...	56,59,09,036	+56,59,09,036
Karachi Shipyard and Engineering Work Phase-II Part-I—			
New—			
O. 25,72,000 R. −1,00,000	24,72,000	1,16,35,000	+91,63,000
	Explanation not furnished by the Department.		
Other	...	−1,16,35,000	−1,16,35,000
	See sub-head A		
Heavy Mechanical Complex—			
New—			
O. 2,41,13,000 S. 2,71,50,000 C. 1,71,50,000 R. −1,70,11,000	5,14,02,000	1,21,36,000	−3,92,66,000
	See sub-head A		
Other	...	−1,21,36,000	−1,21,36,000
	See sub-head A		
Pakistan Machine Tool Factory, Karachi—			
New	1,40,00,000	4,33,75,000	+2,93,75,000
	See sub-head A		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess(+) Saving(−)
1	2	3	4
	Rs.	Rs.	Rs.
Heavy Electrical Complex—			
Other	...	−4,33,75,000 *See* sub-head A	−4,33,75,000
New	...	5,00,000 *See* sub-head A	+5,00,000
Other	5,00,000	−5,00,000 *See* sub-head A	−10,00,000
Purchase of Machinery for Textile Mills—			
Other	...	−62,17,033 *See* sub head A	−62,17,033
Development of other Minerals (Copper Bouxite and Clay)			
New	...	34,72,300 *See* sub head A	+34,72,000
Other	6,04,000	−34,72,000 *See* sub-head A	−40,76,000
Replacement of Machinery A.C. Government of West Pakistan)			
New	...	1,35,45,000 *See* sub-head A	+1,35,45,000
Other	...	2,75,72,907 *See* sub-head A	+2,75,72,907
Forest Industries Complex at Dir—			
New	64,50,000	46,65,000 *See* sub-head A	−17,85,000

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
Other	...	46,65,000	−46,65,000
	See sub-head A		
Development of Swat China clay Intallation of Industries based on it—			
Other	8,68,000	...	−8,68,000
	See sub head A		
Investment to the Share Capital of Industrial Schemes—			
Other	...	−6,69,04,000	−6,69,04,000
Other Scheme of Industrial Development —			
Other	...	− ,00,305	−2,00,305
Heavy Foundry and Forge Project—			
New	...	5,00,000	+5,00,000
	See sub-head A		
Other—			
O. 15,00,000 R. −10,00,000	5,00,000	−5,00,000	−10,00,000
	See sub head A		
Hostals and Flats for W.P.I.D.C. Management Institute—			
New—			
O. 4,00,000 R. −4,00,000	...	1,50,000	+1,50,000
	See sub-head A		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
Other	...	−1,50,000	−1,50,000
	See sub-head A		
Block Provision—			
New—			
O. 36,00,000 R. −36,00,000	...	...	...
Release to the West Pakistan Industrial Development Corporation for decreased share in guaranted Loan—			
S. 99,12,000	99,12,000	...	−99,12,000
D-Other Schemes of Industrial Development A.C. (Government of West Pakistan)—			
New			
O. 1,37,02,000 R. 62,67,000	1,99,69,000	...	−1,99,69,000
	See sub-head A		
Other—			
O. 2,17,81,000 R. −3,58,000	2,14,23,000	−7,24,50,333	−9,38,73,337
	See sub-head A		
E-Rahwali Sugar Mills Limited—			
New—			
C. 5,550	5,550	...	−5,550
	See sub-head A		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
Other	...	−3,24,275	−3,24,275
	See sub-head A		
Dharila Potash Project Phase II—			
New	...	5,00,000	+5,00,000
	See sub-head A		
Other	...	−5,00,000	−5,00,000
	See sub-head A		
Development of Coal Deposit Central Block, Sar-Range—			
New	...	12,50,000	+12,50,000
	See sub-head A		
Other—	...	−12,50,000	−12,50,000
	See sub-head A		
Development of Coal Deghari Mines—			
New	...	30,00,000	+30,00,000
	See sub head A		
Other	...	−30,00,000	−30,00,000
	See sub-head A		
Development of Coal Deposit Sharigh—			
New	...	10,00,000	+10,00,000
	See sub-head A		
Other	...	−10,00,000	−10,00,000
	See sub-head A		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Surrendrs or Withdrawals within the Grant or Appropriation—				
New—				
R.	1,48,44,000	1,48,44,000	...	−1,48,44,000
		See sub-head A		
Other—				
R.	13,58,000	13,58,000	...	−13,58,000
		See sub-head A		
Total—				
New		11,90,54,550	9,57,28,000	−2,33,26,550
Other		2,52,53,000	36,52,02,997	+33,99,49,997

The above Appropriation Account does not include the following recoveries which are adjusted in the accounts as reduction of expenditure :—

Nature of recovery	Estimated recovery	Actuals recovery	More (+) Less (−)
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—"72"—			
Deduct—Receipts and Recoveries on Capital Accounts—			
A.C. (Government of West Pakistan)—			
New	...	9,30,156	+9,30,156
		See sub-head A	
Other	...	−11,38,480	−11,38,480
		See sub-head A	
Total recoveries—			
New	...	9,30,126	+9,30,126
Other	37,34,400	−11,38,480	+25,95,920

NOTES

Administration of the Grant.—In the "New" Section, the saving of Rs. 2,33,26,550 worked out to 19.59 per cent of the final grant as compared with 56·11 per cent in the previous year. The surrender of Rs. I,48,44,000 reduced it to 8.14 percent of the modified grant. In the "Other Section, the exccess of Rs. 33,99,49,997 worked out to 1346.18 per cent of the final grant as against 87.73 per cent in the previous year. The percentage was further enhanced by surrending the funds to the extent of Rs. 13,58,000.

2. The figures of actual expenditure were not confirmed by the Department.

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
80-Town Development Schemes—				
A-Provincial Schemes—				
A-(4)-Greater Karachi Resettlement Schemes—				
A-(4) (i)-Works and Acquisition—				
New—				
C.	26,14,620	26,14,620	19,14,613	+64,99,939
		Explanation not furnished by the Department.		
Other		10,00,000	...	−10,00,000
		See sub-head A (4)(i)		
A-(5)-Development of Shadman Colony, Lahore (Phase-III under Mental Hospital)—				
A-(5) (i)-Works and Acquisition—				
New—				
O.	4,00,000			
R.	−72,480	3,27,520	3,23,388	−4,132
A-(6)-Development of Jail Area Scheme, Lahore—				
A-(6 (i)-Works and Acquisition—				
New		...	1,15,229	+1,15,229
		See sub-head A (4)(i)		
B-Schemes Partly Financed from R.T.G. and Partly from Provincial Revenues—				
B-(4)-Jhang Satellite Town Schemes—				
B-(4) (i)-Works and Acquisition—				
New		...	73,444	+73,444
		See sub-head A (4)(i)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
B-(5)-Sargodha Satellite Town Schemes—			
B-(5) (i)-Works and Acquisition—			
Other	...	12,084	+12,084
	See sub-head A (4)(i)		
B-(6)-Gujranwala Satellite Town Schemes—			
B-(6) (i)-Works and Acquisition—			
New	...	202	+202
	See sub-head A (4)(i)		
Other	...	1,990	+1,990
	See sub-head A (4)(i)		
B-(11)-Ghulam Mohammad Extension Scheme, Faisal Abad—			
B-(11) (i)-Works and Acquisition—			
New	...	36,950	+36,950
	See sub-head A (4)(i)		
B-(12)-Gujranwala Extension Schemes—			
B-(12) (i)-Works and Acquisition—			
New	...	−1,898	−1,898
	See sub-head A (4)(i)		
B-(13)-People Colony Extension Scheme, Faisalabad—			
B-(13) (i)-Works and Acquisition—			
New	...	−3,358	−3,358
	See sub-head A (4)(i)		
Other	...	30,502	+30,502
	See sub-head A (4)(i)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	2	4
	Rs.	Rs.	Rs.
B-(15)-Lahore Township Schemes—			
B-(15) (i)-Works and Acquisition—			
New	...	1,74,717	+1,74,717
	See sub-head A (4) (i)		
Other	75,00,000	25,08,316	—49,91,684
	See sub-head A (4) (i)		
B-(16)-Bahawalpur Satellite Town Schemes—			
B-(16) (i)-Works and Acquisition—			
New	...	—642	—642
	See sub-head A (4) (i)		
B-(19)-Satellite Town Schemes, Shah Latif Abad—			
B-(19) (i)-Works and Acquisition—			
New	...	2,731	+2,731
	See sub-head A (4) (i)		
B-(24)-Satellite Town Schemes Sukkur—			
B-(24) (i)-Works and Acquisition—			
Other	...	1,21,930	+1,21,930
	See sub-head A (4) (i)		
C-Schemes Financed Entirely from Refugee Tax Grant—			
C-(1)-Construction of 928 'D' type quarter at Lahore—			
C-(1) (i)-Works and Acquisition—			
Other	...	19,937	+19,937
	See sub-head A (4) (i)		

Major head and sub-head	Final Grant or Appropriation	Acutal expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
C-(2)-Construction of 'D' type colony at Multan—			
C-(2) (i)-Works and Acquisition—			
New	...	19,937	+19,937
	See sub-head A (4) (i)		
C—(3)—Construction of 'D' type Colony, Gujranwala—			
C—(3)—(i)—Works and Acquisition—			
New	...	−19,088	−19,088
	See sub-head A-(4) (i)		
C—(4)—Construction of 'D' type Colony at Faisalabad—			
C—(4)—(i)—Works and Acquisition—			
Other	...	2,24,333	+2,24,333
	See sub-head A-(4) (i)		
C—(11)—'C' Type Colony No. 1, Faisalabad—			
C—(11)—(i)—Works and Acquisition—			
New— O. 8,25,000; R. −8,17,720	7,280		−7,280
	See sub--head A-(4)(i)		
D—Scheme Financed from Central Government Loans—			
D—(1)—58—C—Category Model Houses at Sanat Nagar, Lahore—			
D—(1)—(i)—Works and Acquisition—			
Other	...	22,598	−22,598
	See sub-head A-(4)(i)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
Construction of 'D' type Colony at Nawabshah—			
(i)—Works and Acquisition—Other	...	1,02,571	−1,02,571
	See sub-head A-(4)(i)		
Construction of 960 'D' type quarter at Lahore—			
(i)—Works and Acquisition—			
Other	...	5,25,564	+5,25,564
	See sub-head A-(4)(i)		
Construction of 'D' type Bouse at Mirpur Khas—			
(i)—Works and Acquisition—			
Other	...	−67,679	−67,679
	See sub-head A-(4)(i)		
Construction of 'D' Type House at Shah Latifabad—			
Other	...	87,060	+87,069
	See sub-head A-(4)(i)		
Construction of 10 Dahli Chats in various places in Punjab—			
Other	...	−1,02,571	−1,02,571
	See sub-head A-(4)(i)		
Construction of 30 Shops in Various places in West Pakistan—			
Other	...	−1,02,571	−1,02,571
	See sub-head A-(4)(i)		
Construction of 'D' type Colony at Lahore—			
Other	...	−1,02,574	−1,02,574
	See sub-head A-(4)(i)		

Major head and sub head.		Final Grant or Appropriation.	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Surrenders or Withdrawals within the Grant or Appropriation—				
New—				
R.	8,90,200	8,90,200	..	−8,90,200
		Due to non-preparation of the plan.		
Total —				
New		38,39,620	98,36,225	+59,96,605
Other		85,00,000	31,78,943	−53,21,057

The above Appropriation Account does not include the following recoveries which are adjusted in the accounts as reduction of expenditure :—

Nature of recovery	Estimated recovery	Actual recovery	More (+) Less (−)
1	2	3	4
	Rs.	Rs.	Rs.
Major Head 80—Town Schemes—			
Deduct-Recoveries—			
(1)-Greater Karachi Resettlement Scheme	30,00,000	...	−30,00,000
	See sub-head A (4)(i) of Account		
(2)-Development of Shadman Colony, Lahore	10,00,000	...	−10,00,000
	See sub head A (4)(i) of Account		
Phase-III under Mental Hospital, Lahore—			
(3)-Development of Bevaz Garden's Estate, Lahore	5,74,000	...	−5,74,000
	See sub head A (4)(i) of Account		

Nature of recovery	Estimated recovery	Actual recovery	More (+) Less (−)
1	2	3	4
	Rs.	Rs.	Rs.
(4)-Ghulam Mohammad Abad Colony, Faisal Abad	40,000	...	−40,000
	See sub-head A (4)(i) of Account		
(5)-People Colony Scheme, Faisal Abad	1,20,000	...	−1,20,000
	See sub-head A (4)(i) of Account		
(6)-Industrial Labour Colony, Faisal Abad	39,000	...	−39,000
	See sub-head A (4)(i) of Account		
(7)-Jhang Satellite Town Scheme	41,660	50,323	+8,663
	See sub-head A (4)(i) of Account		
(8)-Sargodha Satellite Town Scheme	59,080	55,107	−3,973
	See sub-head A (4)(i) of Account		
(9)-Gujranwala Satellite Town Scheme	70,750	1,40,154	+68,404
	See sub-head A (4)(i) of Account		
(10)-Sahiwal Satellite Town Scheme	1,11,200	...	−1,11,200
	See sub-head A (4)(i) of Account		
(11)-Rawalpindi Satellite Town Scheme	1,11,750	3,05,420	+1,93,670
	See sub-head A (4)(i) of Account		
(12)-Multan Satellite Town Scheme No. 1	23,860	67,711	+43,851
	See sub-head A (4)(i) of Account		
(13)-Multan Satellite Town Scheme No. II	15,700	...	−15,700
	See sub-head A (4)(i) of Account		

Nature of recovery	Estimated recovery	Actual recovery	More (+) Less (−)
1	2	3	4
	Rs.	Rs.	Rs.
(14)-Ghulam Mohammad Abad Extension Scheme, Faisal Abad	8,000	...	−8,000
	See sub-head A (4)(i) of Account		
(15)-Gujranwala Extension Scheme	69,250	...	−69,250
	See sub head A (4)(i) of Account		
(16)-Peoples Colony Extension Scheme, Faisal Abad	13,000	...	−13,000
	See sub-head A (4)(i) of Account		
(17)-Lahore Township Scheme	13,07,460	1,64,96,227	+1,51,86,767
	See sub-head A (4)(i) of Account		
(18)-Bahawalpur Satellite Town Scheme	1,19,580	1,93,414	+73,834
	See sub-head A (4)(i) of Account		
(19)-Gulmerg Road Satellite Town Scheme Rahimyar Khan	85,080	1,61,502	+76,422
	See sub-head A (4)(i) of Account		
(20)-Satellite Town Scheme Mirpur Khas	1,41,820	...	−1,41,820
	See sub-head A (4)(i) of Account		
(21)-Satellite Town Scheme, Shah Latif-abad	6,31,200	...	−6,31,200
	See sub head A (4)(i) of Account		
(22)-Construction of 928 'D' Type Quarters at Lahore	1,82,810	...	−1,82,810
	See sub-head A (4)(i) of Account		
(23)-Construction of 'D' Type Colony, Multan	27,380	...	−27,380
	See sub head A (4)(i) of Account		

Nature of recovery	Estimates recovery	Actual recovery	More (+) Less (—)
1	2	3	4
	Rs.	Rs.	Rs.
(24)-Construction of 'D' Type Colyny at Faisalabad	60,000	...	−60,000
	See sub-head A (4) (i) of Account		
(25)-Construction of 'D' Type Colony at Nawabshah	9,720	...	−9,720
	See sub-head A (4)(i) of Account		
(26)-Interest charges on the scheme to be met from loan Sanctioned by the Central Government	−3,59,000	3,59,000	+7,18,000
	See sub-head A (4)(i) of Account		
(27)-Faisalabad Satellite Town Scheme	...	55,107	+55,107
	See sub head A (4)(i) of Account		
(28)-Sheikhupura Satellite Town Scheme	...	2,000	+2,000
	See sub-head A (4)(i) of Account		
(29)-Sialkot Satellite Town Scheme	...	17,892	+17,892
	See sub-head A (4)(i) of Account		
30—Bahawal Nagar Sattellite Town Scheme	...	7,747	+7,748
	See sub-head A-(4)(i) of Account		
Total Recoveries	29,21,300	1,79,11,605	+87,90,305

NOTES

Administration of the Grant.—In the 'New' section, the excess of Rs. 59,96,605 worked out to 156·18 per cent of the final grant as against the saving of 51·13 per cent in the previous year. The surrender of Rs. 8,90,200 enchanced the excess to 233·53 per cent of the modified grant. In the 'Other' section, the saving of Rs. 53,21,057 worked out to 62·60 of the final grant as compared with 10·26 per cent in the previous year.

2. The following sub-heads are instrances of non-surrender of savings :—

Other Expenditure A (4) (i), and B (15) (i)

3. The under mentioned sub-heads are instances of un-covered excesses :—

New Expenditure.—A (4) (i), A (6) (i), B (4) (i), B (11) (i), B (15) (i) B (19) (i) and C (11) (i).

Other Expenditure.—B (5) (i), B (6) (i), B (13) (i), B (20) (i), C (1) (i) and D (1) (i).

4. The acceptance of the figures of actual expenditure is awaited from the Department.

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
80—A—Capital Account of Communication Works outside the Revenue Accounts—				
Orginal Works Communication—				
A—Communication—				
A—(1)—Commnication Financed from Central Road Fund—				
New—				
O.	14,00,000	13,32,500	1,12,569	−12,19,931
R.	−67,500			
		Explanation not furnished by the Department.		
Other		...	25,31,902	+25,31,902
		Ses sub-head New		
A—(11)—Roads of National Importance—				
New		...	1,225	+1,225
		See sub-head A (1)		
A—(iii)—Other Provincial Roads—				
Charged—				
C.	*2,80,520*	*4,45,770*	...	*−4,45,770*
S.	*1,65,250*			
		See sub-head A (1)		
New—				
O.	8,15,29,000	8,38,78,480	8,45,52,826	+6,74,346
C.	33,25,090			
S.	5,41,000			
R.	—15,16,610			

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
Other—				
O.	1,86,80,000	1,75,92,000	7,09,67,846	+5,33,75,846
R.	—10,88,000			
		See sub-head A (1)		
A—(i)—Communication Financed from Provincial Road Fund--				
New		6,32,000	...	—6,32,000
		See sub-head A (1)		
A—(iv)—Grant to West Pakistan Agricultural Development Corporation—				
Gudu Barrage Roads—				
New—				
O.	16,00,000	21,00,000	17,00,000	—4,00,000
R.	5,00,000			
		See sub-head A (1)		
Other		...	34,43,699	+34,43,699
		See sub-head A (1)		
A—(vi)—Roads to be Financed from Sugar-cane Development Cess Funds—				
New—				
O.	6,17,68,000	9,91,72,730	11,57,496	—2,80,15,234
R.	—3,25,95,270			
		See sub-head A (1)		
Other		...	1,20,067	+1,20,067
		See sub-head A (1)		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1		2	3	4
		Rs.	Rs.	Rs.
E—Frontier Regions—				
New—				
O.	18,71,000	20,96,100	14,84,397	– 6,11,703
C.	2,25,100			
		See sub-head A (1)		
Other		10,08,000	8,81,807	—1,26,193
		See sub-head A (1)		
D—Extra Ordinary Replacement—				
New		10,00,000	11,83,832	+1,83,832
		See sub head A (1)		
Other		...	7,79,795	+7,79,795
		See sub-head A (1)		
E—Tools and Plant—				
New—				
O.	37,30,000	35,37,000	48,864	—34,88,136
R.	—1,93,000			
		See note No. below Grant No. 30		
Other—				
O.	10,12,000	9,21,000	53,87,488	+44,96,388
R.	—91,000			
		See note No. below Grant No. 30		
F—Suspense—				
F—(1)—Other Suspense Account—				
Other—				
Debit—				
O.	5,70,06,600	10,00,83,740	17,76,98,024	+7,76,14,284
R.	4,30,77,140			
		See sub-head A-1		

Majorhead and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
Credit—			
O. −5,30,06,600 / R. −7,00,14,170	−12,30,20,770	−18,47,93,539	−6,17,72,769
	See sub-head A (1)		
Surrenders or Withdrawals within the Grant or Appropriation—			
New—			
R. 3,43,72,380	**3,43,72,380**	**...**	**−3,43,72,380**
	See sub-head A(1)		
Other—			
R. 2,81,16,030	2,81,16,030	...	−2,81,16,030
	See sub-head A(1)		
Total—			
Charged	*4,45,770*	...	*−4,45,770*
New	**15,81,21,190**	**9,02,41,239**	**−6,78,79,951**
Other	2,47,00,000	7,70,17,079	+5,23,17,079

The above Appropriation Account does not include the following recoveries which are adjusted in the accounts as reduction of expenditure:—

Nature of recovery	Estimated recovery	Actual recovery	More (+) Less (−)
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "80-A"—			
G—*Deduct*-Receipts and Recoveries on Capital Account—			
Other	...	5,882	+5,882
	See sub-head A (1) of Acctt		

Nature of recovery	Estimated recovery	Actually recovery	More (+) Less (−)
1	2	3	4
	Rs.	Rs.	Rs.
G - (i) *Deduct*—Amount to be me from Provincial Roads Fund—			
Other	6,32,000	3,57,428	—-2,74,572
	See snb-head A (1) of Account		
(H)—*Deduct*—Amount to be met from subvetion from the Funds for Roads of National Importance—			
Other	5,00,000	...	—5,00,000
	See sub-head A (1) of Account		
I—*Deduct*—Amount to be met from Subvention from Central Roads Fund—			
Other	3,65,80,000	1,86,61,451	—1,79,18,549
	See sub-head A (1) of Account		
J—*Deduct*—Amount to be me from Sugar-Cane Development Cass Fund—			
Other	...	51,64,833	+51,64,833
	See sub-head A (1) of Account		
Total recoveries—			
Other	3,77,12,000	2,41,89,594	−1,35,22,406

NOTES

Administration of the Grant.—In the "Charged" section, there is cent per cent saving. In the "New" section the saving of Rs. 6,78,79,951 worked out to 42.93 per cent of final grant as compared with 52·24 per cent in the previous year. The surrender of Rs. 3,43,72,380 reduced it to 27·16 per cent of the modified grant. In "Other" section, the excess of Rs. 5,23,17,079 worked out to 211·81 per cent of the final grant as compared with 1254 11 per cent in the previous year. The surrender of Rs. 2.81,16,030 enhanced it to 2354.68 per cent of the modified grant.

2. The under-mentioned sub-heads represent instances of non-surrender of savings :—

New Expenditure.—A (1) A (iii)—(Charged), A (iv), A (v), A (vi), B and E.

Other Expenditure.—B.

3. The following sub-heads show cases of uncovered excesses :—

New Expenditure.—A (ii), A (iii) and D

Other Expenditure—A (i), A (iii), A (v), A (vi), D and E.

4. In view of the surrender and ultimate saving under the following sub-heads, the additional provision obtained through "Contingency item" was wholly or partly un-necessary :—

New Expenditure :—A (5), and E.

5. The acceptance of the figures of actual expenditure is awaited from the Department.

6. *Suspense*.—The nature of transaction under "Suspense" and accounting procedure are explained briefly in note below Grant No. "41-Irrigation-Capital". The statement given below shows net actual under "Suspense" :—

Major Head	Amount
	Rs.
80-A-Capital Account of Communication Works out side the Revenue Account.	−70,95,515

The statement given below shows opening balance, debit, credit and closing balance under various sub-heads of the minor Suspense :—

Head of Account	Opening balance	Debit	Credit	Closing balance
	Rs.	Rs.	Rs.	Rs.
80-A-Capital Account of Communication Works outside the Revenve Accounts—				
1. Stock	76,27,075	6,06,90,613	6,16,12,472	6,70,516
2. Purchase	6,14,910	6,50,30,628	5,08,46,157	1,47,99,381
3. Miscellaneous Public Works Advances	95,12,273	5,21,51,859	6,15,99,083	65,149
4. London Store –	14,732	47,923	95,845	−62,654
5. Worshop Suspense	87,157	−2,23,099	1,06,39,982	−1,07,75,924
Total	1,78,26,683	17,76,98,024	18,47,93,539	1,07,31,168

STORE ACCOUNT OF COMMUNICATION DEPARTMENT FOR THE YEAR 1969-70

	Rs.
Sanctioned Reserve Limited	35,57,840
Opening Balance on 1st July, 1969	76,27,075
Value received	6,06,90,613
Total	6,83,17,688
Value utilized or otherwise disposed of	6,16,12,472
Closing balance	67,05,216

Result of stock verification and Revluation

The store accounts and certificates of count of stock in hand for the year ending 30th June, 1970 have not been received from a number of Divisions. Consequently, it can not be certified that the closing balance as detailed above represents the actual value of stock materials. In the absence of count and verification of stock material, it can not be stated whether there was :—

(i) any excess on stock and profit on revaluation.

(ii) any loss on revaluation due to fall in market rates.

(iii) any loss due to negligence of the Departmental Officers.

(iv) any store surplus to the requirements of the Department.

(v) any shortage found on stocktaking.

(vi) any unserviceable stores.

The above information is also not available in respect of material lying at sites of works as the store accounts have not been furnished.

Note.—The information regarding Reserve Stock Limited was not received from a number of Divisions.

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1		2	3	4
		Rs.	Rs.	Rs.
81—Capital Account of Civil Works outside the Revenue Accounts—				
Original Works Buildings—				
F—General Administration—				
New—				
O.	42,11,000	24,85,820	49,66,472	+24,80,652
R.	—17,25,000			
		Explanation not furnished by the Department.		
Other		...	8,14,471	+8,14,471
		See Sub-head F		
F.F. Food—				
New—				
O.	8,00,00,000	24,19,06,850	1,73,07,852	—45,98,998
R.	—5,80,93,150			
		See sub-head F		
Other		...	16,47,727	+16,47,727
		See sub-head F		
G—Administration of Justice—				
New—				
O.	7,27,000	6,26,000	7,46,775	+1,20,775
R.	—1,01,000			
		See sub-head F		
Other—				
O.	3,99,000	3,50,000	28,369	—3,21,631
R.	—49,000			
		See sub-head F		

Major-head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
H—Jails and Convict settlements—				
New—				
O.	4,67,000	8,00,000	7,14,742	−85,258
R.	3,33,000			
		See sub-head F		
Other		...	76,950	+76,950
		See sub-head F		
I—Police—				
New—				
O.	22,92,000	21,78,750	20,20,000	−1,57,850
R.	−1,13,500			
		See sub-head F		
Other		...	3,26,607	+3,26,607
		See sub-head F		
J—Frontier Regions—				
New—				
O.	22,00,000	30,65,470	21,99,316	−8,66,154
S.	10,19,370			
C.	−1,53,900			
Other		2,07,000	1,84,695	−22,305
L—Education—				
Charged—				
S.	*1,10,400*	*1,10,400*	...	*−1,10,400*
		See sub head F		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1		2	3	4
		Rs.	Rs.	Rs.
New—				
O.	2,36,59,000			
S.	4,73,86,000	6,78,48,670	2,80,55,053	- 3,97,93,617
C.	1,57,000			
R.	—33,53,330			
		See sub head F		
Other —				
O.	4,12,02,000	3,80,96,530	4,22,65,807	+41,69,277
R.	—31,05,470			
		See sub-head F		
M—Health Services—				
New—				
O.	1,23,11,000			
S.	65,51,710	2,03,78,530	1,45,97,048	—57,81,482
C.	17,42,820			
R.	—2,27,000			
		See sub-head F		
Other—				
O.	1,14,00,000	40,13,810	71,82,706	+31,68,896
R	—74,76,190			
		See sub-head F		
N—Public Health—				
New —		14,000	...	—14,000
		See sub-head F		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1		2	3	4
		Rs.	Rs.	Rs.
Other		...	—60,243	—60,243
		See sub-head F		
O—Agriculture—				
New—				
O.	20,02,000	8,67,000	4,01,751	—4,65,249
R.	—11,35,000			
		See sub-head F		
Other—				
O.	31,38,000	12,00,000	22,54,051	+10,54,051
R.	—19,38,000			
		See sub-head F		
P—Veterinary—				
New—				
O.	5,47,000	9,17,000	5,98,133	—3,18,867
S.	2,50,000			
C.	1,20,000			
R.	—3,00,000			
		See sub head B-1-(b)		
Other		2,23,000	6,79,281	+4,56,281
		See sub head B-1		
Q—Co-operation—				
New—				
O.	3,03,000	1,63,000	...	—1,63,000
R.	—1,40,000			

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
R—Industries—				
New		2,48,000	4,70,337	+2,22,337
		See sub head F		
Other		...	15,537	+15,537
		See sub-head F		
S—Civil Works—				
New—				
O.	58,63,000	54,53,000	54,75,376	+22,376
R.	−4,10,000			
Other		15,36,000	22,12,153	+6,76,153
		See sub-head F		
T—Stationery and Printing—				
New		4,86,000	4,69,117	−16,883
		See sub-head F		
Other		...	41,199	+41,199
		See sub head F		
U—Miscellaneous—				
New—				
O.	31,32,000	24,39,840	24,50,769	+10,924
R.	−6,92,160			
		See sub-head F		
Other—				
O.	6,80,000	6,30,000	15,69,232	+9,39,232
R.	−50,000			
		See sub head F		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
U.M.—Expenditure on Social Uplift schemes—			
New	... See sub-head F	−1,268	−1,268
Other	... See sub-head F	263	+263
Grant to Punjab Agricultural Development Corporation—			
New	... See sub-head F	3,51,813	+3,51,813
X—Tools and Plant—			
New—			
O. 1,35,000 / R. −6,000	1,29,000	31,385	−97,615
Other	1,67,000	3,79,632	—21,2632
Y—Suspense—			
Y—(1)—Building Department—			
Other—			
Debit—			
O. 2,96,64,500 / R. 1,02,89,070	−3,99,53,570 See sub-head 'F'	4,08,23,481	+8,69,911
Credit—			
O. —2,78,90,200 / R. −3,15,66,980	—5,94,57,180 See sub-head 'F'	—7,72,98,140	—1,78,40,960

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
Y—(2)—Public Health Engineering Department—				
Other—				
Debit—				
O.	58,80,000			
C.	15,00,000	82,28,000	4,61,10,971	+3,78,82,971
R.	8,48,000			
		See sub-head 'F'		
Credit—				
C.	—50,32,000	—76,54,300	—3,24,59,062	—2,48,04,762
R.	—26,22,300			
		See sub-head 'F'		
Rounding—				
New—				
O.	50	40	...	—40
R.	—10			
Surrenders or Withdrawals with the Grant or Appropriation—				
New—				
R.	6,61,17,230	6,61,17,230	...	—6,61,17,230
		See sub-had 'F'		
Other—				
R.	3,56,70,870	3,56,70,870	...	—3,56,70,870
		See sub-head 'F'		
Total—				
Charged		*1,10,400*	...	*—1,10,400*
New		19,61,24,200	8,08,55,566	—11,52,68,634
Other		6,31,64,300	3,67,95,687	—2,63,68,613

The above Appropriation Account does not include the following recoveries which are adjusted in the accounts as reduction of expenditure :—

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1	2	3	4
	Rs.	Rs.	Rs
Major—head 81—Capital Account of Civil Works outside the Revenue Accounts—			
(ii)—*Deduct*-Amount Transferred from the head			
85—A—Capital outly etc., Surcharge of Storage	43,67,600	44,34,548	+66,948
	See sub head 'F' of Account.		
(iii)—*Deduct*—Amount Transferred from the Deposit Account of Government for the construction of Storage Bins—	21,000	5,09,799	+4,88,799
	See bub-head 'F' of Account		
(iv)—*Deduct*—Amount to to be met from Ford Foundation	1,25,000	...	—1,25,000
	See sub-head 'F' of Account		
Total recoveries	45,13,600	49,44,347	+4,30,747

NOTES

Administration of the Grant.—In the "Charged" section, there was cent per cent saving. In the "New" section, the saving of Rs. 11,52,68,634 worked out to 58.71 per cent of the final grant as compared with 58.65 per cent in the previous year. The surrender of Rs. 6,61,17,230 reduced it to 36.70 per cent of the modified grant. In the "Other" section, the saving of Rs. 2,63,68,613 worked out to 43.49 per cent of the final grant as against the excess of 26.53 per cent in the previous year. The surrender of Rs. 3,56,70,870 converted it into an excess of 20.57 of the modified grant.

2. The Under-mentioned sub-heads represent instances of non-surrender of savings :—

New Expenditure.—F, F, H, I, J, L, M, N, G, P, G, and T

Other Expenditure.—Y.

3. The following sub-heads show cases of uncovered excesses :—

New Expenditure.—F, R, U, and Grant to A. D. C.

Other Expenditure.—F, P, I, L, N, O, P, R, S, T, U, X and Y.

4. The following sub-heads are instances of injudicious surrender causing excess over allotment :—

New Expenditare.—F, C, and L.

5. In view of surrender and ultimate saving under the following sub-heads, the additional provision obtained through "Contingency Item" or "Supplementary" was wholly or partly unncessary.

New Expenditure.—J. L, M, and F.

6. The acceptance of the figures of actual expenditure is awaited from the Department.

Suspense.—The nature of transaction under "Suspense" and accounting procedure are explained briefly in note below Grant No. "41-Irrigation-Capital". The statement given below shows net actual under "Suspense" :—

Major Head.	Amount.
81-Capital Account of Civil Works outside the Revenue Account.s	Rs. —2,26,30,272

The statement given below shows opening balances, debits, credits, and closing balances under various sub-heads of the minor head "Suspense":—

Head of Account.	Opening balance.	Debit.	Credit.	Closing Balance.
81-Civil Works-Capital.	Rs.	Rs.	Rs.	Rs.
1. Stock.	13,23,30,986	2,62,64,748	3,59,25,738	12,26,69,996
2. Purchase.	−11,66,33,318	3,00,83,353	1,35,36,895	−10,00,86,860
3. Miscellaneous Public Works Advances.	26,99,21,704	3,07,62,514	5,98,67,686	24,08,16,532
4. Landon Stores.	−15,41,641	...	...	85,41,741
5. Work shop Suspense.	−3,10,00,652	16,315	4,26,883	−35,11,220
6. Foreign Aid Suspense.	−4,42,100	...	...	−4,42,100
Total.	27,45,34,879	8,71,26,930	10,97,57,202	25,09,04,607

Store Account of Civil Works for the year 1969-70.

	Rs.
Sectioned Reserve Limit.	37,49.300
Opening balance on 1st July, 1969.	1,32,33,30,986
Valve Received.	2,62,64,748
Total.	15,85,95,734
Value Utilized or otherwise disposed of	3,59,25,738
Closing balance.	12,26,69,996

Results of Stock Verificaticn and Revaluation : – The store accounts and certificates of count of Stock in hand for the year ending 30th June, 1970 have not been received from a number of Divisions. Consequently, it can not be certified that closing balance as detailed above represents the actual value of stock material. In the absence of count and verification of stock mareria1, it can not be stated whether there was :—

1. Any excess found on stock and profit on revaluation.
2. Any loss on revaluation due to fall in market rates.
3. Any loss due to negligence of the Departmental Officer.
4. Any store surplus to the requirments of the department.
5. Any shortage found on stocktaking.
6. Any unserviceable store.

The above information is also not available in respect of material laying at sites of works as the Store Accounts have not been furnished.

Note :—The information regarding Reserve Stock Limit was not received from a number of Division.

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
90-Provincial Miscellaneous Investments—			
A-Intestment in West Pakistan Road Transport Corporation—			
New	3,19,100	3,19,067	—33
Other	...	67,40,086	+67,40,086
	Explanation not furnished by the Department.		
B-Investment in Pakistan Western Railway—			
New	7,02,18,000	7,97,81,000	+95,63,000
	See sub-head A		
Other	...	7,78,59,000	+7,78,59,000
	See sub-head A		
Investment in Industrial Development Bank of Pakistan—			
	See sub-head A		
New—			
S. 1,68,500	1,68,500	53,37,000	÷51,68,500
	See sub-head A		
Other	...	6,74,000	+6,74,000
	See sub-head A		
Investment towards share Capital of P.I.D.C.—			
New	...	−44,39,303	−44,39,303
	See sub-head A		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
Equity Participation Fund—			
New	...	50,00,000	+50,00,000
	See sub-head A		
Investment in West Pakistan W.A.P.D.A.—			
New	...	50,00,00,000	+50,00,00,000
	See sub-head A		
Share Capital of Punjab Sugar Mills Ltd., Khanpur—			
New	...	−17,62,000	−17,62,000
	See sub-head A		
Investment in Share Capital of M/S Lever Brothers Pakistan Ltd.—			
New	...	50,26,800	+50,26,800
	See sub-head A		
Share Capital of Punjab Provincial Bank—			
New	...	25,00,000	+25,00,000
	See sub head A		
Other	...	44,17,300	+44,17,300
	See sub-head A		
Share in Regional Co-operative Bank—			
Other	...	5,88,000	+5,88,000
	See sub-head A		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
Share Capital in Frontier Co-operative Bank—			
Other	...	2,91,600	+2,91,600
	See sub-head A		
Share Capital in Sind Provincial Co-operative Bank—			
Other	...	17,11,100	+17,11,100
	See sub-head A		
Investment toward Share capital of Rural Credit Societies—			
Additional Appropriation to meet excess over the grant of the current year			
New—			
S. 50,00,000	50,00,000	...	−50,00,000
	See sub-head A		
Total—			
New	7,57,05,600	58,92,62,564	+51,35,56,964
Other	...	9,22,73,086	+9,22,73,086

NOTES

Administration of the Grant.—In the "New" Section, the excess of Rs. 51,35,56,964 worked out to 677.78 per cent of the final appropriation. In the other section, there was excess of Rs. 9,22,73,086 against nil provision.

2. The figures of actual expenditure were not confirmed by the Department except under sub-head "Equity participation Fund".

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (–)
1		2	3	4
		Rs.	Rs.	Rs.
Loans and Advances by the Provincial Government—				
A—Loans to Municipalities—				
A–1—Loan to Municipalities—				
New—				
O.	1,13,28,500	89,02,000	1,61,92,572	+72,90,572
R.	–24,26,500			
		Explanation not furnished by the Department.		
B—Advances to Cultivators granted under—				
B–1—Land Improvement Loan Act, 1883—				
New—				
O.	46,00,000	28,06,000	28,64,540	+58,540
R.	–17,94,000			
		See sub-head A (1)		
B–2—Agriculturist Loan Act, 1958—				
New—				
O.	69,00,000	66,55,500	66,77,924	+22,424
R.	–2,44,500			
		See sub-head A (1)		
B–4—Loans to Tribesmen—				
New		15,000	...	–15,000
		See sub-head A (1)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	3
	Rs.	Rs.	Rs.
C—Advances under Special Laws—			
C—3—Loan to W.A.P.D.A.—			
New—			
O. 42,27,71,000 C. 2,25,28,010 R. −5,07,22,740	39,45,76,270	40,12,42,630	+66,66,360
	See sub-head A (1)		
C—4—Loan to Punjab Small Industries Corporation—			
New	34,16,000	34,16,000	...
	See sub-head A (1)		
C—5—Loan to W.P.A.D.C.—			
New—			
O. 2,96,36,000 S. 4,10,00,000 C. 4,00,000	7,10,36,000	6,78,51,750	—31,84,250
	See sub-head **A** (1)		
Other	85,06,000	82,70,626	—2,35,374
	See sub-head A (1)		
C—6—Loan to Improvement Trust—			
New—			
O. 25,00,000 R. 65,00,000	90,00,000	59,03,505	—30,96,495
	Due to less utilization of funds than estimated.		
Other	1,65,00,000	1,60,70,042	—4,30,042
	See sub-head A (1)		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
C—7—Loan to Karachi Development Authority—			
New	2,40,80,000	3,72,28,187	—1,31,48,187
	See sub-head A (1)		
C—9—Loan to Punjab Co-operative Development Societies –			
New	6,00,000	6,00,000	...
	See sub-head A (1)		
C—10—Loan to Punjab Co-operative Development Board	...	—70,00,000	—70,00,000
	See sub-head A (1)		
C—11—Loan to Lahore Milk Board—			
New	2,44,000	2,44,000	...
	See sub-head A (1)		
C—12—Loan to West Pakistan Transport Corporation –			
New	...	84,98,704	+84,98,704
	See sub-head A (1)		
C—13 –Loan to Karachi Municipal Corporation –			
New	5,00,000	...	—5,00,000
	See sub-head A (1)		
C—14—Foreign Loans to Punjab Industrial Development Corporation—			
New—			
R. 2,03,26,000	2,03,26,000	2,46,46,140	+43,20,140
	Due to adjustment of more debits on account on certain commodities imported against Foreign Loans on receipt of advices from the Central Government than anticipated.		

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
Lumpsum Provision for Works Housing—			
New—			
O. 4,70,00,000 R. −4,70,00,000	...	...	...
D—Miscellaneous Loans and Advances—			
D—1—Loans to Industrial Estate for Large Scale and Medium Industries in West Pakistan—			
New	...	29,242	+29,942
	See sub head A (1)		
Other	...	1,53,115	+1,53,115
	See sub-head A (1)		
Loan to Associated Cement—			
Other	...	5,53,47,000	+5,53,47,000
	See sub-head A (1)		
Loan to Textile Mills—			
Other	...	8,92,090	+8,29,090
D-5-Loans for Renewal and Replacement Project of Pakistan Western Railway—			
Charged	...	*7,28,918*	*+7,28,918*
	See sub-head A-1		
New—			
O. 5,16,32,000 R. −2,42,06,000	2,74,26,000	6,79,88,454	+4,05,62,454

Major head and sub-head	Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1	2	3	4
	Rs.	Rs.	Rs.
D-8-Loans for Capital Expenditure of Pakistan Western Railway Project—			
New—			
O. 6,03,73,000 R. —1,92,31,000	4,11,42,000	5,63,52,961	+1,52,10,961
		See sub-head A-1	
Loans to Government Servants—			
E-House Building Advance—			
E-1-West Pakistan Government Employees—			
New—			
O. 26,50,000 R. —76,975	25,73,025	20,83,485	—4,89,540
		Due to funds earmarked having remained undrawn.	
E-4-Forest Department Employees—			
New	68,100	1,07,121	+39,021
		Due to adjustment of outstanding balances as these stood on 1st July, 1963 against the officers of the Department.	
F-Advances for the purchase of Motor Conveyances—			
F-1-West Pakistan Employees—			
New—			
O. 13,50,000 S. 10,356	13,60,356	12,16,303	—1,44,053
		Due to funds earmarked having remained undrawn.	

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (−)
1		2	3	4
		Rs.	Rs.	Rs.
F-4-Forest Department Employees—				
New.				
O.	34,800	79,400	1,07,267	+27,867
S.	44,600			
		See sub head A-1		
G-Advances for other Conveyances—				
G-1-West Pakistan Government Employees other than Forest Department—				
New—				
O.	6,03,000	6,04,419	5,00,732	—1,03,687
S.	1,419			
		See sub-head A-1		
G-4-Forest Department Employees—				
New—				
O.	15,400	16,100	13,886	2,214
R.	700			
		See sub-head A-1		
H—Passage Advances—				
H—1—West Pakistan Gouernment Kmployees—				
New—				
O.	4,000	6,000	174	—5,826
R.	—2,000			
		See sub-head E-1		

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1		2	3	4
		Rs.	Rs.	Rs.
I—Other Advances—				
I-1—West Pakistan Government Employees—				
New—				
O.	40,000	14,500	40	—14,460
R.	25,500			
		See sub-head E-1		
I—4—Forest Department Employees—				
New—				
O.	700	...	...	...
R.	700			
Surrenders or Withdrawals within the Grant or Appropriation—				
New—				
R.	12,49,42,840	12,49,42,840	12,49,42,840	—12,49,42,840
		See sub-head A-1		
Total—				
Charged		...	*—7,28,918*	*—7,28,918*
New		74,03,89,510	69,76,58,407	4,27,31,103
Other		8,72,27,000	22,41,01,505	+13,68,74,505

NOTES

Administration of the Grant.—In the "Charged" section, there was minus expenditure of Rs. 7,28,918 against nil provision. In the "New" section, the saving of Rs. 4,27,31,103 worked out to 5·28 per cent of the final grant as compared with 41.34 per cent in the previous year. The surrender of Rs. 12,49,42,840 converted it into an excess of 9·93 per cent of the modified grant. In the "Other" section, the excess of Rs. 13,68,74,505 worked out to 156·92 per cent of the final grant as compared with 32·01 per cent in tne previous year.

The figures of actual expenditure were not confirmed by the Department in respect of :—

Punjab Circle of Account.—Sub-head A—1, B—2, C—3, C—5, C—10, C—12, D—8, E—1, F—1, G—1, and H—1.

Northern Area Circle of Acconnt.—Sub head B—1 and B—2.

Southern Area Circle of Account.—All sub-heads.

Major head and sub-head		Final Grant or Appropriation	Actual expenditure	Excess (+) Saving (—)
1		2	3	4
		Rs.	Rs.	Rs.
Contingency Item— Lump-Sum provision for Contingency Item—				
Other—				
C.	11,00,00,000	...	...	...
R.	—11,00,00,000			
Surrenders of Withdrawals within the Grant or Appropriation—				
Other—				
R.	1,26,93,590	1,26,93,590	...	—1,26,93,590
		Due to non-utilization of the grant under contingency item		
Total		1,26,93,590	...	—1,26,93,590

NOTES

The saving of Rs. 1,26,93,590 worked out to 11.54 per cent. of the original grant as compared with 7 43 per cent in the previous year.